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Summary

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Coming into force of acts

Gouvernement du Québec

O.C. 1195-98, 16 September 1998

An Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1997, c. 85)

— Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions

WHEREAS the Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1997, c. 85) was assented to on 19 December 1997;

WHEREAS under section 781 of that Act, it comes into force on 19 December 1997, except sections 5 to 9 and 395 to 399 which shall come into force on the date or dates to be fixed by the Government;

WHEREAS sections 5 to 9 and 395 to 399 of that Act amend the Building Act (R.S.Q., c. B-1.1) and the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20), for which the Minister of Labour is responsible;

WHEREAS it is expedient to fix 16 September 1998 as the date of coming into force of sections 5 to 9 and 395 to 399 of the Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions;

IT IS ORDERED, therefore, on the recommendation of the Minister of Labour:

THAT 16 September 1998 be fixed as the date of coming into force of sections 5 to 9 and 395 to 399 of the Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1997, c. 85).

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulations and other acts

Gouvernement du Québec

O.C. 1189-98, 16 September 1998

An Act respecting prescription drug insurance
(R.S.Q., c. A-29.01)

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 (R.S.Q., c. A-29.01), 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 under section 60 of the Act is covered by the basic 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 the Government made the Regulation respecting the basic prescription drug insurance plan by Order in Council 1519-96 dated 4 December 1996;

WHEREAS it is expedient to amend the Regulation;

WHEREAS in accordance with section 78 of the Act respecting prescription drug insurance, the Régie de l'assurance-maladie du Québec was consulted about the 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 NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the basic prescription drug insurance plan*

An Act respecting prescription drug insurance
(R.S.Q., c. A-29.01, 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 inserting “, contraindicated” after the word “ineffective” in subparagraph 5.1;

(2) by striking out the words “and not responding to non-pharmacological measures” in subparagraphs 7, 23, 24, 44, 73, 81 and 84 and in paragraph *a* of subparagraph 80;

(3) by inserting the following after subparagraph 7.1:

“(7.2) BUPROPION: for treatment of depression;”;

(4) by inserting the following after subparagraph 12:

“(12.1) CARBOMER 940/SORBITOL: for treatment of keratoconjunctivitis sicca or other severe conditions accompanied by markedly reduced tear production;”;

(5) by striking out “, where preservatives are not tolerated or are contraindicated” after the word “production” in subparagraph 13;

(6) by inserting the following after subparagraph 13:

“(13.1) CARBOXYMETHYLCELLULOSE SODIUM/PURITE: for treatment of keratoconjunctivitis sicca or other severe conditions accompanied by markedly reduced tear production;”;

(7) by inserting the following after subparagraph 15:

* 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), was last amended by the Regulations made by Orders in Council 391-98 dated 25 March 1998 (1998, *G.O.* 2, 1454) and 834-98 dated 17 June 1998 (1998, *G.O.* 2, 2509). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

“(15.1) CIPROFLOXACIN, i.v. perf. sol.: for treatment of infections where oral ciprofloxacin cannot be used;”;

(8) by substituting the following for subparagraph 17:

“(17) CLINDAMYCIN PHOSPHATE, vag. cr.:

(a) for treatment of bacterial vaginosis during the first term of pregnancy;

(b) where intravaginal metronidazole is ineffective, contraindicated or poorly tolerated;”;

(9) by inserting “, contraindicated” after the word “ineffective” in paragraph *b* of subparagraph 24.1;

(10) by striking out the word “symptomatic” before the word “anemia” in paragraphs *a* and *b* of subparagraph 27;

(11) by substituting the following for subparagraph 28:

“(28) ESTRADIOL-17 β :

(a) in persons unable to tolerate oral estrogens;

(b) in persons unable to take oral estrogens because of esophageal dysfunction, dysphagia or malabsorption;

(c) in persons unable to take oral estrogens because of a history of venous thromboembolic disorders;”;

(12) by substituting the following for subparagraph 29:

“(29) ESTRADIOL-17 β /NORETHINDRONE ACETATE:

(a) in persons unable to tolerate oral estrogens or progestogens;

(b) in persons unable to take oral estrogens or progestogens because of esophageal dysfunction, dysphagia or malabsorption;

(c) in persons unable to take oral estrogens because of a history of venous thromboembolic disorders;”;

(13) by inserting the words “of a person’s diet and” after the word “content” in subparagraph 35;

(14) by substituting the following for subparagraphs 38, 39 and 40:

“(38) NUTRITIVE FORMULAS — MONOMERIC, POLYMERIC WITH RESIDUES, AND LOW-RESIDUE POLYMERIC:

(a) for enteral feeding;

(b) for total oral feeding of persons requiring nutritive formulas as their source of nutrition in presence of esophageal dysfunction or dysphagia, maldigestion or malabsorption;

(c) for children suffering from growth failure, malabsorption or malnutrition related to a medical condition;

(d) for persons suffering from cystic fibrosis;”;

(15) by inserting “, contraindicated” after the word “ineffective” in paragraph *c* of subparagraph 43:

(16) by inserting the following after subparagraph 46:

“(46.1) HYDROXYPROPYLMETHYLCELLULOSE/SODIUM PERBORATE: for treatment of keratoconjunctivitis sicca or other severe conditions accompanied by markedly reduced tear production;”;

(17) by substituting the following for subparagraph 46:

“(52) LACTULOSE:

(a) for prevention and treatment of hepatic encephalopathy;

(b) for treatment of constipation related to a medical condition;”;

(18) by inserting the following after subparagraph 52.1:

“(52.2) LEVOFLOXACIN, i.v. perf. sol.: for treatment of infections where oral levofloxacin cannot be used;”;

(19) by inserting the following after subparagraph 57.

“(57.1) MEROPENEM, inj. pd.: for treatment of infections where there is *in vitro* resistance to other betalactams, including imipenem;”;

(20) by substituting the words “ineffective, contraindicated or poorly tolerated” for the words “insufficient or contraindicated” in subparagraph 60;

(21) by striking out subparagraph 61;

(22) by inserting “, contraindicated” after the word “ineffective” in paragraph *c* of subparagraph 63;

(23) by inserting the words “or having had” after the word “having” in subparagraph 72;

(24) by inserting the following after subparagraph 74:

“(74.1) POLYETHYLENE GLYCOL 400/DEXTRAN 70: for treatment of keratoconjunctivitis sicca or other severe conditions accompanied by markedly reduced tear production;

(25) by striking out subparagraph 75;

(26) by inserting the words “or of other skin diseases necessitating a keratolytic treatment” after the word “acne” in subparagraph 87;

(27) by inserting the following at the end:

“(89) WHITE PETROLEUM JELLY/MINERAL OIL: for treatment of keratoconjunctivitis sicca or other severe conditions accompanied by markedly reduced tear production.”.

2. This Regulation comes into force on 1 October 1998.

2506

Gouvernement du Québec

O.C. 1193-98, 16 September 1998

Highway Safety Code
(R.S.Q., c. C-24.2)

Licences

— Amendments

Regulation to amend the Regulation respecting licences

WHEREAS under paragraphs 1, 2 and 6 of section 619 of the Highway Safety Code (R.S.Q., c. C-24.2), the Government may, by regulation, determine, in relation to the nature of a licence, the information it must contain, determine the cases where and establish the criteria according to which conditions may be attached to a licence, and prescribe, according to the nature, class or category of a licence, the documents and information which must be produced with an application for the issue or renewal of such a licence as well as any other condition or formality for obtaining or renewing that licence;

WHEREAS under sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Regulation to amend the Regulation respecting licences was published in Part 2 of the *Gazette officielle du Québec* of 6 May 1998 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS it is expedient for the Government to make the Regulation with amendments;

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

THAT the Regulation to amend the Regulation respecting licences, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting licences^(*)

Highway Safety Code
(R.S.Q., c. C-24.2, s. 619, pars. 1, 2, and 6)

1. The Regulation respecting licences is amended by adding the following after paragraph 8 of section 5:

“(9) the indication “manual transmission”, “air braking system” or “road train” or any combination thereof in the cases provided for in this Regulation.”.

2. Section 12 is amended by adding the following after paragraph 2:

“In addition to the requirements of paragraphs 1 and 2, to obtain a class 1, 2 or 3 learner’s licence, a person must

(a) have produced a report of his medical examination or evaluation in accordance with section 73 of the Highway Safety Code;

(b) have fewer than 4 demerit points in his file and not have been subject to a penalty under section 185 or 191.2 of the Highway Safety Code or to a cancellation on any grounds provided for in section 180 of the Code for a minimum of two years.”.

3. Section 21 is revoked.

4. Section 28 is amended

(1) by adding the following after paragraph 1:

* The Regulation respecting licences made by Order in Council 1421-91 dated 16 October 1991 (1991, *G.O.* 2, 4146) was last amended by the Regulation made by Order in Council 1422-97 dated 29 October 1997 (1997, *G.O.* 2, 5448). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

“This class authorizes the holder to drive the above-described combination of road vehicles equipped with a manual transmission or an air braking system, or a road train as described in the Special Road Trains Operating Permits Regulation, if indications to that effect are entered in his file.”;

(2) by adding the following after paragraph 2:

“This class authorizes the holder to drive the above-described road vehicle equipped with a manual transmission or an air braking system, if indications to that effect are entered in his file.”; and

(3) by adding the following after paragraph 3:

“This class authorizes the holder to drive the above-described road vehicle equipped with a manual transmission or an air braking system, if indications to that effect are entered in his file.”.

5. Section 43 is amended by adding the words “or its equivalent” after the word “Québec” at the end of subparagraph *b* of paragraph 3.

6. Section 44 is amended

(1) by substituting the following for paragraph 1:

“(1) have held a class 3 learner’s licence for three months or for one month, in the case where he is enrolled in the instruction program for the driving of trucks leading to a secondary school vocational diploma awarded by the Ministère de l’Éducation du Québec;”;

(2) by deleting paragraph 2.

7. Section 45 is amended

(1) by substituting the following for paragraph 1:

“(1) have held a class 2 learner’s licence for three months or for one month, in the case where he is enrolled in the instruction program for the driving of trucks leading to a secondary school vocational diploma awarded by the Ministère de l’Éducation du Québec;”;

(2) by deleting paragraph 2.

8. Section 46 is amended

(1) by substituting the following for paragraph 1:

“(1) have held a class 1 learner’s licence for three months or for one month, in the case where he is en-

rolled in the instruction program for the driving of trucks leading to a secondary school vocational diploma awarded by the Ministère de l’Éducation du Québec;”;

(2) by deleting paragraph 2.

9. The following is added after section 46:

“**46.1** A person who wishes to have the indication “road train” entered in his file must have held a class 1 driver’s licence for at least five years.

46.2 A holder of a class 1, 2 or 3 driver’s licence issued before 15 October 1998 may request that the indications “manual transmission” and “air braking system” be entered in his file. He is thus exempted from the proficiency examinations of the Société.

A holder of a class 1 driver’s licence may request that the indication “road train” be entered in his file without having to take the proficiency examinations of the Société, if the permit was issued at least five years prior to 15 October 1998.”.

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

2504

Gouvernement du Québec

O.C. 1196-98, 16 September 1998

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20)

Public contract

— **Restrictions to contractor licences**

Regulation respecting restrictions to contractor licences for the purposes of obtaining a public contract

WHEREAS under subparagraph 8.2 of the first paragraph of section 123 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20), enacted by section 398 of Chapter 85 of the Statutes of 1997, the Government may, by regulation, determine in which cases and subject to which conditions a licence issued or renewed under the Building Act (R.S.Q., c. B-1.1) contains a restriction as regards the obtention of a public contract referred to in section 65.4 of the Act;

WHEREAS under subparagraph 8.3 of the first paragraph of section 123 of the Act respecting labour relations, vocational training and manpower management in the construction industry, enacted by section 398 of Chapter 85 of the Statutes of 1997, the Government may, by regulation, determine the nature, the number and any particularity relating to offences under the Act or the regulations, committed by a contractor or, in the case of a legal person, the legal person's directors or, in the case of a partnership, the partnership's partners, that as regards the obtention of a public contract, entail a restriction in a licence issued to or renewed by the contractor;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft Regulation respecting restrictions to contractor licences for the purposes of obtaining a public contract was published in Part 2 of the *Gazette officielle du Québec* of 22 April 1998 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS the Minister has taken into consideration the comments received concerning the draft Regulation;

WHEREAS it is expedient to make the Regulation with amendments;

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

THAT the Regulation respecting restrictions to contractor licences for the purposes of obtaining a public contract, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting restrictions to contractor licences for the purposes of obtaining a public contract

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20, s. 123, 1st par., subpars. 8.2 and 8.3 and 3rd par.; 1997, c. 85, s. 398)

1. A licence issued or renewed under the Building Act (R.S.Q., c. B-1.1) shall be restricted for the purposes of obtaining a public contract where the licence holder

(1) has been the subject of a work suspension order rendered executory under section 7.8 of the Act respecting

labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20);

(2) has paid a claim under subparagraph c.2 of the first paragraph of section 81 of the Act or has been condemned by a final judgment to pay such a claim;

(3) within a period of 24 consecutive months has been found guilty, or one of the partners in the case of a partnership or one of the directors in the case of a legal person when acting in that capacity for that legal person, has been found guilty of the number of offences determined in section 2, committed in different monthly work periods against either

(a) paragraph 3 of section 83 of the Act, for having refused or delayed to grant the Commission de la construction du Québec, or any person authorized by it, access to a place where construction work is being done or to an establishment of an employer;

(b) section 83.1 of the Act, for having refused or neglected to provide the Commission or any person authorized by it with the information in writing considered necessary within a period of 10 clear days following the delivery of a written request to that effect or following the day when that request was made to him by any appropriate means, in accordance with subparagraph f of the first paragraph of section 81 of the Act;

(c) section 83.2 of the Act, for having failed to comply with a written request by the Commission pursuant to section 81.0.1 within 10 days of the sending of that request;

(d) subsection 4 of section 122 of the Act, for having knowingly destroyed, altered or falsified any register, pay-list, registration system or document relating to the application of the Act, of a collective agreement or of a regulation;

(e) section 1 of the Regulation respecting the register, monthly report, notices from employers and the designation of a representative approved by Order in Council 1528-96 dated 4 December 1996, for having failed to register with the Commission;

(f) section 8 of that Regulation, for having neglected to enter in his register the hours worked by an employee;

(g) section 11 of that Regulation, for having neglected to indicate in his monthly report the hours worked by an employee; or

(h) section 12 of that Regulation, for having neglected to send the Commission his report for a monthly work period;

(4) during a period of 24 consecutive months, has been found guilty or one of the partners in the case of a partnership or one of the directors in the case of a legal person, when acting in that capacity for that legal person, has been found guilty of the number of offenses determined in section 2, committed in different weeks in the case of the same employee or on different days in other cases, against paragraph 3 of section 119.1 of the Act, for having hired the services of or assigned to construction work an employee who is not the holder of a journeyman competency certificate, an occupation competency certificate or an apprentice competency certificate, issued by the Commission, or without having been granted an exemption.

2. In the case of a business that has reported working hours to the Commission, as an employer, during the reference period pertaining to the calendar year during which was recorded the last conviction for offences, the number of offences mentioned in paragraphs 3 and 4 of section 1 is

- (1) 2 offences, for 10 000 hours of work or less;
- (2) 3 offences, for more than 10 000 hours of work but less than 50 000;
- (3) 4 offences, for 50 000 hours of work or more but less than 100 000;
- (4) 5 offences, for 100 000 hours of work or more, plus one offence for each period of 100 000 hours of work exceeding 100 000.

The number of offences shall be 2 in the case of a business that did not report any hours of work during the reference period.

The reference period shall correspond to the 12 consecutive monthly periods of work ending with the month of August preceding the calendar year concerned and the monthly period of work is the period described in section 12 of the Regulation respecting the register, monthly report, notices from employers and the designation of a representative.

3. Any licence shall comprise a restriction for the purposes of obtaining a public contract if it is issued or renewed

- (1) during a two-year period beginning on
 - (a) the expiry date of the licence already held by a person who becomes subject to paragraphs 1 or 2 of section 1; or

- (b) the day when an applicant for such a licence who becomes subject to paragraphs 1 or 2 of section 1;

- (2) during a one-year period beginning on

- (a) the expiry date of the licence already held by a person who becomes subject to paragraphs 3 or 4 of section 1; or

- (b) the day when an applicant for such a licence becomes subject to paragraphs 3 or 4 of section 1.

For the purposes of subparagraph 2 of the first paragraph, a person shall become subject to paragraphs 3 or 4 of section 1, 45 days after the date on which he was last found guilty of the offences provided for in those paragraphs.

4. This Regulation applies only to enforceable work suspension orders, convictions for offences that are committed and claims for amounts that should have been sent with a monthly report, after the date of coming into force of this Regulation.

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

2507

M.O., 98014

Order of the Minister of the Environment and Wildlife dated of 23 September 1998

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

Regulation to amend the Hunting in Wildlife Sanctuaries Regulation

THE MINISTER OF THE ENVIRONMENT AND WILDLIFE,

CONSIDERING subparagraph 2 of the third paragraph of section 56 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1) which provides that the Minister may, by regulation, determine the period of the year, day or night during which an animal may be hunted or trapped;

CONSIDERING section 35 of the Act to amend the Act respecting the conservation and development of wildlife and the Act respecting commercial fisheries and aquaculture (1998, c. 29) which provides, in particular, that the provisions of the regulations made by the Govern-

ment under section 56 of the Act respecting the conservation and development of wildlife before 17 June 1998 remain in force until they are replaced or repealed by order of the Minister of the Environment and Wildlife;

CONSIDERING that the Hunting in Wildlife Sanctuaries Regulation was made by Order in Council 838-84 dated 4 April 1984;

CONSIDERING that section 164 of the Act respecting the conservation and development of wildlife, replaced by section 23 of Chapter 29 of the Statutes of 1998, provides, in particular, that a regulation made by the Minister under section 56 of that Act is not subject to the publication requirements set out in section 8 of the Regulations Act (R.S.Q., c. R-18.1);

CONSIDERING section 18 of the Regulations Act, which provides that a regulation may come into force at an earlier date than the date 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;

CONSIDERING section 18 of that Act which provides that the reason justifying such coming into force must be published with the regulation;

CONSIDERING that the Minister of the Environment and Wildlife is of the opinion that the urgency due to the following circumstances justifies such coming into force:

— it is important to extend as soon as possible the hunting season for ruffed grouse, spruce grouse and northern hare in the Port-Daniel wildlife sanctuary, so that hunters may benefit from the proposed extension;

CONSIDERING that it is expedient to replace certain provisions of the Hunting in Wildlife Sanctuaries Regulation;

ORDERS:

THAT the Regulation to amend the Hunting in Wildlife Sanctuaries Regulation, attached hereto, be made.

Québec, 23 September 1998

PAUL BÉGIN,
Minister of the Environment and Wildlife

Regulation to amend the Hunting in Wildlife Sanctuaries Regulation*

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1, s. 56, 3rd par., subpar. 2)

1. Schedule II to the Hunting in Wildlife Sanctuaries Regulation is amended by substituting, with respect to the Port-Daniel wildlife sanctuary and the ruffed grouse, spruce grouse and northern hare species, “Sunday on or closest to 25 October” for “Sunday on or closest to 26 September” as the hunting season expiry date.

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

2516

Notice

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001)

Classification of employers, statement of wages and rates of assessment — Amendments

Notice is hereby given that the Commission de la santé et de la sécurité du travail, at its meeting of 17 September 1998, adopted the Regulation amending the Regulation respecting the classification of employers, statement of wages and the rates of assessment.

In accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation was published in the *Gazette officielle du Québec* of 8 July 1998 with a notice that it would be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

TREFFLÉ LACOMBE,
*Chairman of the board and
chief executive officer
of the Commission de la santé
et de la sécurité du travail*

* The Regulation respecting hunting in wildlife sanctuaries, made by Order in Council 838-84 dated 4 April 1984 (1984, *G.O.* 2, 1494), was last amended by the Regulation made by Order in Council 539-98 dated 22 April 1998 (1998, *G.O.* 2, 1652). For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

Regulation amending the Regulation respecting the classification of employers, the statement of wages and the rates of assessment

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001, s. 454, 1st par., subpars. 4.3, 5, 5.1 and 6; 1996, c. 70)

1. The Regulation concerning the classification of employers, the statement of wages and the rates of assessment adopted by the Commission de la santé et de la sécurité du travail by its resolution A-73-97 of 16 October 1997 (1997, *G.O.* 2, 7441) is amended by replacing, wherever they are found, the words “gross wages” by “insurable wages”.

2. Section 2 of this Regulation is amended:

1° by inserting, after the part that precedes the definition of “auxiliary worker”, the following:

“insurable wages”: means the gross wages taken into account, pursuant to sections 289 or 289.1 of the Act, up to the maximum yearly insurable earnings established under section 66 of that Act;

2° by replacing, in the first line of the definition of “exceptional unit”, “90010” by “34410, 34420, 90010, 90020.”

3. Section 10 of this Regulation is amended by inserting, after the first paragraph, the following paragraphs:

“An employer referred to in the first paragraph who was classified for the year preceding the year of assessment in an exceptional unit shall be classified in that exceptional unit for the year of assessment if he is still classified for this year in a unit which expressly provides for his classification in that exceptional unit and if at least one of his workers is referred to in that exceptional unit.

An employer who was classified for the year preceding the year of assessment in one or more units for all of his activities or for some of them and who is reclassified for the year of assessment for these same activities in one or more units which expressly provide for his classification in an exceptional unit, shall be classified in that exceptional unit for the year of assessment if he meets the following conditions:

1° the insurable wages earned by his workers with respect to the activities referred to in the units which expressly provide for his classification in that excep-

tional unit and with respect to the activities referred to in the units which do not provide therefor in which he is classified can be broken down in respect of each of these units for the preceding year;

2° the conditions stipulated in the first paragraph or in section 9 have been met for the preceding year;

3° at least one of his workers is referred to in this exceptional unit for the year of assessment.”

4. Schedules 1 to 3 of this Regulation are replaced by the following which shall apply for the 1999 year of assessment:

“SCHEDULE 1

CLASSIFICATION UNITS AND RATES OF ASSESSMENT FOR THE YEAR 1999

Specific classification rule

1. The Commission does not take into account the condition stated in paragraph 3 of section 6 for purposes of classifying an employer under more than one of the 80030 to 80270 units.

2. An employer who meets the conditions set out in section 2 of chapter 3 allowing him to be classified in units 90020 and 80020 shall be classified in this latter unit.

3. An employer who cannot be classified in the exceptional units 90020 and 80020 because less than 45 % of the insurable wages of his workers are reported with respect to units giving entitlement to these units but for whom over 45 % of the insurable wages of his workers are reported with respect to units giving entitlement to either one of these exceptional units shall be classified in unit 90020 if workers perform activities referred to in that unit.

For the purposes of calculating the proportion stipulated in the first paragraph, it is necessary to exclude the insurable wages of an auxiliary worker.

Specific rule for stating wages

The second paragraph of section 14 does not apply to an employer for purposes of stating insurable wages earned during the preceding calendar year by a worker who, without being an auxiliary worker, participates in several activities referred to by more than one of the 80030 to 80270 units.

Classification Units and Assessment Rates for 1999 — Sector: Primary

Unit Number	Unit Title	General Rate	Special Rate
10010	Operating a dairy cattle herd; raising cattle, buffalo, horses, wild boar; horse boarding service	8.30	7.79
10020	Raising hog, sheep, goat, grain-fed and milk-fed heavy calves	7.31	6.84
10030	Raising, catching and caging poultry; raising fur-bearing animals; raising earthworms; raising rabbits; pisciculture; apiculture	6.63	6.18
10040	Field-crop farming; fruit or vegetable farming; ornamental plant cultivation; mushroom production; Christmas tree farming; maple syrup production; tobacco production; reforestation plant cultivation	5.47	5.05
11010	Inshore or offshore fishing; underwater diving services	8.50	7.99
13010	Surface iron ore mining with or without concentration; pelletization of iron ore	2.11	1.79
13020	Metal mining, except iron mines; treatment, concentrating or smelting metal ores, except iron ore	6.05	5.61
13030	Asbestos mining	3.60	3.24
13040	Peat extraction or manufacturing peat-based products; mining or crushing quartz or other industrial siliciferous ores; underground mining of non-metal ores, not specified in other units	4.81	4.41
13050	Operating a cut-stone quarry; operating a crushed stone quarry with blasting and drilling; mine prospecting with blasting or with crawler tractors	6.56	6.11
13060	Operating a crushed stone quarry without blasting or drilling; rock or gravel crushing with movable crushers; operating a gravel pit with or without crushing; operating a sandpit	9.27	8.73
13070	Drilling ore for the removal of cores for mine prospecting; drilling oil or natural gas wells; other technical work incidental to drilling oil or natural gas wells	10.51	9.93
13090	Mine prospecting not specified in other units; line cutting; geophysical surveys; geological work	5.49	5.07
13100	Contract operation of a mine; digging ramps and crossing banks; other contract work relating to operation of mines	17.01	16.23
14010	Forestry operations	11.57	10.96
	This unit refers to:		
	• harvesting wood material, including in particular, felling, hauling and yarding, by manual or mechanized processes;		
	• processing in the forest including stripping, topping and cutting; making wood chips in the forest;		
	• loading of wood in the forest;		
	• thinning with collection of trees for commercial purposes.		

Classification Units and Assessment Rates for 1999 — Sector: Primary

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> • forestry road work; • construction of a logging camp; • measuring wood; • marking trees in the forest; • forest surveys. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
14020	Forestry development	10.95	10.36
	<p>This unit refers to:</p> <ul style="list-style-type: none"> • preparatory work in forest areas such as scarification, burning, stripping, cutting, wind-rowing, chipping, furrowing, harrowing, crushing and application of phytocides; • planting and seeding of trees in the forest; • mechanical or chemical clearing of a plantation in the forest; • thinning without collection of trees for commercial purposes; • development of a blueberry field; • control of vegetation in rights-of-way of energy transmission networks; • protection against forest fires by firefighters. <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> • marking of trees in the forest; • forest surveys. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • development of a blueberry field by the person who operates it; • harvesting wood material in the development of a blueberry field. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
14030	Tree work	20.60	19.71
	<p>This unit refers to:</p> <ul style="list-style-type: none"> • control of vegetation in the rights-of-way of energy distribution networks or telecommunications networks; • trimming, topping or cutting of trees and shrubs; • felling of pre-determined trees outside the forest; • stumping; <ul style="list-style-type: none"> chipping outside the forest; • tree and shrub surgery; • bracing work. 		

Classification Units and Assessment Rates for 1999 — Sector: Primary

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to the following activities when done by workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> • fighting of diseases and insects affecting trees and shrubs; • fertilization and treatment of trees and shrubs; • planting and transplanting of trees and shrubs. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
20010	Slaughtering livestock; preparing, processing, drysalting or canning meat; manufacturing mineral or animal oil or shortening	6.17	5.73
20020	Slaughtering poultry or rabbits; dressing, processing or canning poultry or rabbits	5.70	5.27
20030	Preparing or processing fish, including canning	6.24	5.80
20040	Processing, canning or freezing fruits or vegetables; preparing natural casings for delicatessen	4.85	4.45
20050	Operating a dairy work; water bottling, with or without distribution; manufacturing and delivering blocks of natural or artificial ice	2.83	2.49
20060	Flour mill	5.37	4.95
20070	Processing meat unfit for human consumption or abattoir waste	3.63	3.27
20080	Grain milling	3.58	3.22
20090	Manufacturing bakery, pastry or biscuit products, with or without distribution	4.13	3.75
20100	Processing cane or beet sugar; manufacturing confectionery	2.85	2.51
20110	Roasting and blending coffee; packing tea; roasting almonds	3.04	2.70
20120	Manufacturing potato chips	2.58	2.25
20130	Manufacturing margarine, vegetable oil or shortening; manufacturing convenience foods; manufacturing yeast or condiments; grinding and preparing spices; manufacturing or processing food products, not specified in other units	4.50	4.11
20140	Manufacturing soft drinks, with or without distribution	3.57	3.20

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
20150	Distillery; manufacturing wine or cider	2.51	2.18
20160	Brewing beer, with or without distribution; manufacturing malt	2.68	2.35
20170	Manufacturing tobacco products	1.20	0.91
21010	Manufacturing tires or rubber treads for tires	2.21	1.89
21020	Manufacturing adhesive tape or damper mats and rug underlays; manufacturing clothing or industrial parts or cellular products made of rubber	3.82	3.45
21030	Manufacturing foamed or expanded plastic products; wholesaling foam rubber	3.41	3.05
21040	Manufacturing plastic pipes or pipe fittings	5.93	5.50
21050	Manufacturing plastic film and sheeting; manufacturing plastic bags	4.66	4.26
21060	Manufacturing stratified or reinforced plastic products, except boats; manufacturing plastic products, not specified in other units	4.55	4.15
22010	Leather tanning; custom-dressing furs; wholesaling raw hides or skins	4.29	3.91
22020	Manufacturing footwear; shoe repairing; manufacturing footwear parts except rubber parts	4.34	3.95
22040	Manufacturing handbags or purses; manufacturing leather or imitation-leather goods, not specified in other units; manufacturing luggage, other than in wood and in metal	2.94	2.60
22050	Manufacturing fibres or yarn from artificial or synthetic material; texturizing yarn	3.19	2.84
22060	Manufacturing thread or yarn, without weaving	2.92	2.58
22070	Weaving textiles other than carpets; recycling textile waste; preparing cotton-wool or flock	3.39	3.03
22080	Manufacturing knitted fabrics	3.84	3.47
22090	Manufacturing carpets	3.34	2.99
22100	Manufacturing textile products, not specified in other units; manufacturing zippers or umbrellas	4.02	3.65
22110	Finishing textiles; steam shrinking of fabrics	3.48	3.12
22120	Manufacturing first-aid products	3.22	2.87
22140	Manufacturing clothing or clothing accessories, not specified in other units	3.22	2.87

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
22150	Knitting clothing or accessories, including assembling	3.09	2.75
22160	Manufacturing ladies undergarments and swimsuits	2.50	2.17
23050	Manufacturing in a shop custom woodwork to be attached to a structure; mass production of wooden cabinets	5.75	5.32
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	<ul style="list-style-type: none"> • manufacture of solid wood panels; • manufacture of wooden objects by lathe work; • covering of cabinet doors. 		
	This unit does not refer to the installation of manufactured products.		
23060	Manufacturing wooden doors or windows	3.50	3.14
	This unit does not refer to the installation of manufactured products.		
23070	Manufacturing wooden roof trusses or laminated wood framework	7.46	6.98
	This unit does not refer to the installation of manufactured products.		
23090	Manufacturing wooden or metal coffins or frames; manufacturing pipe organs, pianos or other musical instruments	4.67	4.28
23120	Manufacturing miscellaneous wooden goods, not specified in other units	7.08	6.61
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	<ul style="list-style-type: none"> • covering of mouldings. 		
	This unit does not refer to the installation of manufactured products.		
24010	Manufacturing metal furniture or fixtures	5.18	4.77
24020	Manufacturing custom wooden furniture in a workshop; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments	8.22	7.72
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	<ul style="list-style-type: none"> • manufacture of solid wood panels; • manufacture of wooden objects by lathe work; • covering of panels. 		

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
24030	<p>Mass assembling of wooden furniture or furniture frames, with or without upholstering; upholstering custom furniture in a workshop; repairing wooden or upholstered furniture; manufacturing upholstered mattresses or bed springs</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> • covering of panels. 	4.38	4.00
24040	<p>Mass production of wooden furniture or furniture frames, with or without upholstering</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> • manufacture of solid wood panels; • manufacture of wooden objects by lathe work; • covering of panels. 	5.40	4.98
25410	<p>Manufacturing prefabricated wooden houses, house panels or mobile homes</p> <p>An employer classified under this unit may also be classified under exceptional unit 90010.</p>	6.55	6.09
26010	Printing; silkscreen printing	2.52	2.20
26020	Operating a bindery	5.91	5.48
26030	Metal typesetting (typography-linotyping); stereotyping; lithography; manufacturing plates for printing; developing and printing films	1.47	1.17
26040	Printing and publishing a daily; printing and publishing	1.03	0.75
27020	Manufacturing steel castings (steel foundry); lead or lead alloys rolling, casting or extruding	8.99	8.46
27030	Manufacturing steel; processing steel by rolling and forging	3.05	2.71
27040	Manufacturing titanium slag and pig iron; manufacturing metal powder, steel pipe or tubing; manufacturing ferro-alloys	2.96	2.62
27050	Manufacturing iron castings (cast-iron foundry)	4.86	4.46
27060	Primary manufacturing of aluminium	1.78	1.47
27070	Electrolytic refining of copper or zinc and processing of their by-products	1.48	1.18
27080	Aluminium and aluminium alloys rolling	2.08	1.77

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
27090	Extruding aluminium, copper or their alloys	3.18	2.83
27110	Non-ferrous metal pressurized casting; non-ferrous metal casting; manufacturing aluminium or light alloy automobile parts	4.26	3.88
28010	Casting or overhauling high pressure boilers, tanks or heat exchangers	4.95	4.55
28020	Manufacturing metal structural components	4.95	4.55
	This unit does not refer to the installation of manufactured products.		
	An employer classified under this unit may also be classified under the exceptional units 80020 and 90010.		
28030	Manufacturing metal windows or doors; repairing industrial doors; manufacturing other ornamental and architectural metal products	5.50	5.08
	This unit also refers to the preparatory work for the installation of glass or glazing done in the workshop.		
	This unit does not refer to the installation of products referred to under unit 80150.		
28040	Manufacturing ornamental metal products; operating a welding shop; manufacturing motor vehicle springs, mufflers or exhaust pipes	9.14	8.60
	This unit does not refer to the installation of ornamental metal products.		
28050	Electrolytic or chemical plating; heat treating of metals	5.20	4.79
28060	Workshop painting, dyeing or coating metal products	6.86	6.40
28070	Manufacturing or repairing metal containers or their lids	3.60	3.24
28080	Manufacturing other products by metal stamping or matrixing	4.83	4.43
	This unit also refers to the preparatory work for work referred to under unit 80180 carried out in the workshop other than on the work site, except if the employer is also classified under unit 80130 and if over 50 % of the insurable wages earned with respect to the activities referred to in these two units are referred to with respect to unit 80130. In this case, this preparatory work is referred to under unit 80130.		
	This unit does not refer to the installation of manufactured products when this installation is referred to under units 80130 or 80180.		
28090	Manufacturing metal wire or cable, metal rods, welding electrodes or other metal wire products; applying metal powder to metal parts	4.07	3.69
28100	Manufacturing industrial fasteners or metal springs	3.88	3.51

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
28110	Manufacturing basic hardware articles or small hand or garden tools; manufacturing industrial dies, moulds, cutting tools and punches	3.18	2.83
28120	Manufacturing heating equipment	3.50	3.14
28130	Machine shop piece work; rebuilding mechanical motors	4.57	4.18
28140	Manufacturing or assembling metal products, not specified in other units	4.85	4.45
	This unit does not refer to the installation of manufactured or assembled products.		
29010	Manufacturing agricultural equipment or implements	4.99	4.58
29020	Manufacturing commercial refrigeration equipment or air conditioning equipment	5.63	5.20
29030	Manufacturing conveyors	4.49	4.10
29040	Manufacturing and installing or repairing hydraulic or pneumatic pressure cylinders	3.89	3.52
29050	Manufacturing or repairing heavy machinery; manufacturing industrial equipment; constructing or repairing locomotives or freight cars	3.80	3.43
29070	Manufacturing sewing machines or small electrical appliances; manufacturing machinery and equipment, not specified in other units	2.76	2.42
29080	Manufacturing major electrical appliances; repairing electrical household appliances	1.88	1.57
29090	Manufacturing lighting fixtures	4.18	3.80
29110	Manufacturing electronic household equipment; assembling lighting fixtures	4.14	3.76
29120	Manufacturing electronic parts or components; manufacturing electronic equipment, not specified in other units	0.83	0.56
	This unit does not refer to the installation of manufactured products.		
29130	Manufacturing lightning rods, high voltage line circuit breakers or distribution transformers	2.64	2.30
29140	Manufacturing high power transformers; manufacturing or assembling batteries	3.50	3.14
29150	Manufacturing control panels or electrical or pneumatic measuring instruments	2.20	1.88

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
29160	Manufacturing or assembling electric motors or generators; repairing or rewinding electric motors	3.61	3.25
29170	Manufacturing electrical wire or cable; manufacturing electric light bulbs	1.62	1.32
29180	Manufacturing electrical distribution parts or graphite electrodes	3.32	2.97
30010	Repairing, reworking, finishing or reconditioning aircraft; machining or assembling aircraft parts manufacturing	1.47	1.17
30020	Constructing aircraft	1.36	1.07
30030	Manufacturing aircraft parts by microfusion with casting	4.38	4.00
30040	Constructing trucks	3.05	2.70
30050	Constructing automobiles	3.11	2.76
30060	Constructing buses or long-distance coaches	5.13	4.72
30070	Manufacturing or assembling truck boxes, with or without installation	6.92	6.46
30080	Manufacturing, with or without repairing, motor vehicle trailers; manufacturing house trailers or tent trailers; manufacturing and renting movable shelters; finishing van interiors	5.90	5.46
30110	Manufacturing or repairing motor vehicle or machine radiators	4.75	4.35
30130	Constructing or repairing railway passenger cars	2.69	2.36
30160	Constructing or modernizing ships over 250 tonnes	6.90	6.44
30170	Constructing or modernizing ships between 5 and 250 tonnes; minor repairs to ships over 5 tonnes	7.96	7.46
30180	Manufacturing or repairing craft of 5 tonnes or less	6.77	6.31
30190	Manufacturing snowmobiles, motorcycles, snowplows or all-terrain vehicles	1.78	1.47
31010	Manufacturing clay products	5.32	4.90
31020	Manufacturing cement or lime; manufacturing silicon carbide or gypsum panels	1.85	1.54
31030	Manufacturing funeral monuments or other stone products	7.23	6.75
31040	Manufacturing asbestos-cement products; manufacturing friction parts; manufacturing asbestos wire, cloth, ceiling components or gaskets	4.25	3.87

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
31050	Manufacturing pipes, concrete masonry components and other concrete products similar to masonry components This unit does not refer to the installation of manufactured products.	4.90	4.50
31060	Manufacturing or installing pre-cast concrete structural or architectural elements This unit refers to the manufacture or installation of pre-cast concrete structural or architectural elements.	10.11	9.55
31070	Manufacturing ready-mix concrete; manufacturing asphalt This unit refers to: <ul style="list-style-type: none"> • the operation of a stationary or mobile ready-mix concrete plant; • the operation of a stationary or mobile asphalt plant. This unit does not refer to cement, concrete or paving works.	4.63	4.24
31080	Manufacturing glass or glass products	4.12	3.74
31090	Manufacturing refractory products; manufacturing or processing charcoal	5.16	4.75
31100	Manufacturing insulating material, not specified in other units	3.45	3.09
31110	Refining crude petroleum; manufacturing petroleum and coal products, not specified in other units	1.16	0.87
32010	Manufacturing industrial inorganic chemical products, not specified in other units	1.37	1.08
32020	Manufacturing industrial organic chemical products or other chemical products, not specified in other units	2.82	2.48
32030	Manufacturing plastics or synthetic resins	2.66	2.33
32040	Manufacturing pharmaceutical products or drugs	1.10	0.82
32050	Manufacturing paint, varnish, printing ink, adhesives or coatings	2.86	2.52
32060	Manufacturing soap or cleaning products	2.91	2.57
32070	Manufacturing toiletries	2.02	1.71
32080	Manufacturing ammunition	1.59	1.29
32090	Manufacturing explosives	4.35	3.96

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
33010	Assembling watches or clocks; operating an optical laboratory; manufacturing gold, silver or plated jewellery or ware; manufacturing orthopedic devices; assembling cartridges or cassettes	1.69	1.39
33020	Manufacturing wooden or metal sporting goods or gymnasium equipment; assembling plastic or metal toys; manufacturing and repairing bicycles	5.62	5.19
33030	Manufacturing, installing or repairing commercial signs	5.57	5.15
33040	Assembling trophies or miscellaneous wooden, plastic, fiberglass or concrete products; manufacturing rubber pads, plaster goods, wax products, trophy parts or foundry models; stamping balloons; handicrafts	3.34	2.98
33050	Manufacturing buttons, snap fasteners, needles, emblems, medals, pencils or pens	2.17	1.85
33060	Manufacturing vinyl tiles and vinyl linoleum; manufacturing heat-insulating products for piping	1.66	1.36
	This unit does not refer to the installation of manufactured products.		
34010	Sawmill	6.82	6.36
	This unit refers to: <ul style="list-style-type: none"> • the operation of a stationary or mobile sawmill. 		
	This unit also refers to: <ul style="list-style-type: none"> • planing; making wood chips outside the forest; • the manufacturing of shingles, laths, veneer or plywood. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit: <ul style="list-style-type: none"> • measuring wood; • drying wood; treating wood by the pulverization of paraffin or hot wax. 		
	An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.		
34030	Manufacturing wooden pallets or containers used to handle or transport merchandise; manufacturing wooden fences	10.85	10.26

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to:</p> <ul style="list-style-type: none"> • the manufacture and assembly of wooden pallets, containers and fences; • the manufacture of the components of wooden pallets, containers and fences; • repairing and recycling wooden pallets and containers; • the manufacture of wooden reels. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the manufacture of decorative wooden containers; • the installation of fences. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
34050	<p>Drying wood; treating wood</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> • drying wood; • treating wood, whether or not pressurized, using chemicals such as pentachlorophenol (PCP), creosote, chromium-copper-arsenic (CCA) or ammonium-copper-arsenic (ACA); • treating wood by an industrial process such as the application of paint, stain or varnish. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>	6.46	6.01
34060	<p>Manufacturing solid wood panels</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> • the manufacture of solid wood panels. <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> • drying wood. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>	10.73	10.15
34200	<p>Manufacturing of paper pulp; manufacturing of paper and paperboard; manufacturing of wood fibre boards</p>	2.05	1.73

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to:</p> <ul style="list-style-type: none"> • the manufacture of paper pulp; • the manufacture of paper, paperboard, felt paper; • the manufacture of wood fibre insulation boards. <p>This unit also refers to:</p> <ul style="list-style-type: none"> • the manufacture of cores for paper rolls for its own purposes; • the production of electricity for its own purposes; • the manufacture of chemicals for its own purposes. <p>This unit also refers to the following activities when they are done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> • measuring wood; • unwinding and rewinding paper and paperboard. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
34210	<p>Transformation of paper and paperboard; treatment of paper and paperboard; manufacture of particle board; coating of boards</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> • the transformation of paper or paperboard into products such as toilet paper, paper towels, plates, facial tissues, diapers, napkins, sanitary napkins, cups, straws, tubes, cores, cigarette paper, medical paper, bags, sandpaper, laminated products, wrapping products or lids; • unwinding and rewinding of paper and paperboard products; • cutting of paper or paperboard into sheets; • making of corrugated paperboard; • transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes; • transformation of laminate into all types of products; • treatment of paper or paperboard by the application of products such as melamine resin, paraffin, wax or silicone or by superimposing sheets of material such as plastic, aluminium, paper or paperboard; • transformation of felt paper into products such as asphalt saturated paper or asphalt shingles; • transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles; • impregnating membranes with a coating; • manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board; • covering of boards with materials or products such as PVC, melamine, laminate or paint; • printing of panels. 	3.00	2.66

Classification Units and Assessment Rates for 1999 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to: <ul style="list-style-type: none"> • the manufacture of wallpaper; • the manufacture of foldable non-corrugated cardboard boxes. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
34220	Manufacturing of office supplies made of paper or paperboard <p>This unit refers to the manufacture of office supplies, made of paper or paperboard, such as notepads, writing blocks, forms, folders, order forms, index cards, labels, envelopes, continuous forms, exercise books, rolls of paper for cash registers, mobile sheet dividers, agendas or ring binder sheets.</p> <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>	3.75	3.38
Exceptional unit 34410	Bulk trucking activities <p>This unit refers to an employer who uses the services of workers who carry out, as truckers, bulk trucking such as the transport of bark, chips, logs, gravel or other similar materials.</p> <p>This unit also refers to the loading of wood done by a trucker when he performs this task as part of his trucking activities.</p>	7.70	7.21
Exceptional unit 34420	Trucking activities other than bulk trucking <p>This unit refers to an employer who uses the services of workers who carry out, as truckers, trucking other than bulk trucking such as the transport of lumber or paper.</p>	7.12	6.65

Classification Units and Assessment Rates for 1999 — Sector: Transportation and storage

Unit Number	Unit Title	General Rate	Special Rate
50010	Air transport; services incidental to air transport	2.86	2.52
50020	Transporting marine freight; towing or docking boats; railway transport	3.23	2.88
50030	Loading or unloading boats	5.39	4.97
51010	Transporting passengers by intercity bus, school bus service or special transportation by bus, transportation by tour bus or chartered bus, including vehicle repair or maintenance	3.01	2.67
51020	Transporting passengers by intercity bus; school bus service or special transportation by bus; transportation by tour bus or chartered bus, not including vehicle repair and maintenance	3.36	3.01

Classification Units and Assessment Rates for 1999 — Sector: Transportation and storage

Unit Number	Unit Title	General Rate	Special Rate
51030	Mass transit in urban areas, with or without vehicle repair; transporting passengers by taxi	2.51	2.18
52010	General local or long-distance transport; transporting or wholesaling fats or meats unfit for human consumption; transporting pelts	7.12	6.65
52020	Railway service; transporting motor vehicles; transporting by towing; transporting by float; non-standard transport	8.96	8.43
52030	Furniture moving; transporting electronic equipment	13.51	12.84
52040	Transporting freight in tank-trucks, not specified in other units; transporting explosives, corrosive, toxic or inflammable products; transporting petroleum products	5.77	5.34
52050	Bulk trucking; snow removal	7.70	7.21
53010	Storage service	5.48	5.06
53020	Wrapping or packing service with or without marketing	5.44	5.02

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
60010	Operating a radio station; operating telephone lines or telephone exchanges; intercommunication services; recovering or repairing telephones; splicing telephone cables	0.77	0.49
60020	Operating a television station; producing or distributing motion pictures or other audio and video material; operating a motion picture or a drive-in theater; operating an orchestra, a disco-mobile, a singing group, a theater company or a theatrical agency; leasing or renting halls; installing equipment for social dances	1.19	0.91
60030	Cable television service; installing radio or television antennas; radio, television or cable connection work	1.79	1.48
60040	Courier service; home small parcel delivery service	5.35	4.93
60050	Operating a recreational centre; operating a professional sports club; operating a curling club; operating a bowling alley or a billiard parlour; operating a roller skating rink; operating a race track; operating a racket sports centre	1.83	1.52
60060	Operating a golf course	2.05	1.74
60070	Operating a ski centre; operating a snowmobile club	4.32	3.93

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
60080	Operating an amusement park or rides, an amateur sports club, a pleasure-boating club, a shooting club, or amusement and recreational services, not specified in other units; operating a Turkish bath, a massage parlour, a bodybuilding studio, a tanning salon, a shoeshine service or a checkroom service; organizing a public festival	1.78	1.47
61010	Generating and distributing electric power	0.86	0.58
61020	Operating a water distribution centre, a steam distribution centre or a natural gas distribution centre; operating and maintaining a gas or an oil pipeline	1.29	1.00
61030	Maintaining a garbage dump; disposal of industrial waste; cleaning tanks, sewers, cesspools, septic tanks or industrial facilities; renting or leasing, with maintenance, portable chemical toilets	4.43	4.05
61040	Garbage collection	9.34	8.80
62010	Transporting milk and cream; wholesaling dairy products; wholesale or retail distribution of dairy products	3.53	3.17
62020	Wholesaling fruit, vegetables or fish	4.83	4.43
62030	Wholesaling meat and meat products	4.98	4.57
62040	Wholesaling meat, including cutting up and carving	7.30	6.82
62050	Wholesaling bakery or pastry products or distributing those products, wholesale or retail; retailing imported specialties, dietetic or natural food, delicatessen, pastries or seafood products	3.92	3.55
62060	Wholesaling food, not specified in other units	3.73	3.36
62070	Wholesaling carbonated beverages or water; distributing carbonated beverages or water, wholesale or retail; wholesaling beer	4.80	4.40
62090	Wholesaling toiletries or drug sundries	1.51	1.21
62110	Operating a grocery store	2.86	2.52
62120	Operating a convenience store with or without gasoline sales	2.72	2.39
62130	Operating a grocery-butcher shop	3.51	3.15
62140	Operating a butcher shop	5.75	5.32
62150	Making and retailing bakery or pastry products	3.34	2.99
62160	Fruit and vegetables retail business	3.05	2.70
62170	Alcoholic beverages retail business	1.62	1.32

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Unit Number	Unit Title	General Rate	Special Rate
62180	Operating a drugstore; operating a tobacco store; herbalist's shop; chocolate, delicacies or cookies shop, beauty products or cosmetics shop, or selling lottery tickets; operating a bus terminal or a contract post office	1.25	0.96
63010	Wholesaling household, commercial or service industry furniture, or electrical household appliances; wholesaling floor coverings; leasing, wholesaling or retailing office equipment or furniture; leasing electrical household appliances or electronic household equipment This unit does not refer to the installation of floor coverings.	1.98	1.67
63020	Wholesaling household dishware, pottery, glassware or similar household goods; wholesaling electronic household appliances	2.62	2.29
63030	Wholesaling metals or alloys, including handling This unit does not refer to the installation of a sold product as well as demolition and stripping for purposes of salvaging metal or alloys.	4.64	4.25
63040	Wholesaling hardware, plumbing or heating equipment and supplies, not specified in other units; wholesaling and installing safes, with or without repair; wholesaling sanitation equipment	1.94	1.63
63050	Wholesaling or retailing lumber or building supplies; wholesaling or retailing firewood, coal or charcoal	4.59	4.20
63060	Wholesaling doors, windows, exterior siding or garage equipment This unit does not refer to the installation of a sold product.	6.46	6.01
63070	Wholesaling or repairing farm or garden implements or equipment	3.11	2.76
63080	Wholesaling, renting or leasing heavy machinery, with or without repair; renting or leasing handling equipment, trailers or containers This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210, as well as renting heavy machinery with an operator.	3.20	2.85
63090	Wholesaling industrial handling equipment, with or without repair; wholesaling or repairing welding equipment This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210.	3.78	3.41
63100	Wholesaling, renting or leasing manufacturing machinery; wholesaling, renting or leasing commercial or industrial ovens or kilns This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210.	2.11	1.79

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
63110	Wholesaling, renting, leasing, installing or repairing stage or discotheque lighting equipment; wholesaling, renting, leasing, installing or repairing swimming-pool accessories; wholesaling, renting, leasing of electric or diesel engines, electric generation equipment, pumping facilities or equipment for water treatment The wholesaling, renting, leasing of electric or diesel engines, electric generation equipment, pumping facilities or equipment for water treatment does not refer to the installation, maintenance and repair of sold or rented products.	2.24	1.92
63120	Wholesaling, renting or leasing analytic and laboratory apparatus or medical or scientific equipment, with or without repair or installation; wholesaling of electronic parts or electrical supplies; wholesaling, renting or leasing measuring, calibrating or control instruments or communication equipment other than for automobiles This unit does not refer to the installation, repair or maintenance of measuring, calibrating or control instruments or communication equipment other than for automobiles or electrical supplies.	0.97	0.69
63130	Wholesaling industrial or commercial scales; wholesaling or retailing kitchen cabinets; retailing doors or windows This unit does not refer to installation of a sold product.	2.86	2.53
64020	Vulcanizing; wholesaling and retailing tires or tubes, with or without repair or installation	5.11	4.70
64030	Wholesaling transportation equipment or equipment parts; wholesaling or retailing new, reconditioned or used automobile parts or accessories	1.77	1.47
64040	Wholesaling or retailing automobiles, trucks or busses with or without repair; renting or leasing automobiles with or without repair; retailing and installing automobile windows or radios; upholstering and repairing of motor vehicle seats	2.76	2.43
64050	Retailing, renting or leasing mobile homes, snowmobiles, motorcycles, travel trailers, tent trailers, including repair or service; retailing boats, outboard motors or boating accessories; renting or leasing, including service, small craft or recreational vehicles, not specified in other units; wholesaling snowmobiles, motorcycles, boats, outboard motors, boating accessories, ship's supplies, trailers or containers; wholesaling, without repair, semitrailers, travel trailers or tent trailers	4.28	3.90
64060	Operating a service station with or without self-service; operating an automatic car wash; washing and cleaning motor vehicles and trucks	3.87	3.50
64070	Retailing gasoline, with or without service	2.79	2.45
64090	Repairing motor vehicles, motor vehicle parts or industrial machinery parts, not specified in other units; motor vehicle towing service	5.56	5.14

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
64100	Repairing motor vehicle bodies	6.61	6.15
64110	Retailing and installing motor vehicle mufflers; repairing and installing motor vehicle suspension parts	8.16	7.66
64120	Reclaiming and wholesaling used automobile parts and accessories	4.65	4.26
65010	Retailing furniture, with or without household furnishings; retailing household electrical appliances, with or without electronic appliances or household electrical furnishings; retailing antique objects or furniture	3.54	3.18
65020	Retailing or repairing sound or video equipment, electronic appliances, electrical furnishings, small (portable) electrical household appliances or electrical personal care appliances; retailing sewing machines	1.32	1.03
65030	Retailing floor coverings	2.59	2.26
	This unit does not refer to the installation of a sold product.		
65041	Retailing household furnishings or interior decoration accessories, not specified in other units; wholesaling piece goods, notions and other dry goods, draperies, household linen or other textile household furnishings	2.14	1.82
65044	Retailing lighting fixtures	2.07	1.76
	This unit does not refer to the installation of a sold product.		
66020	Wholesaling and distributing petroleum products, with or without maintenance or installation of related facilities	2.58	2.25
66030	Wrecking automobiles; wholesaling metal waste	9.98	9.42
	This unit does not refer to demolition other than that of automobiles or stripping for salvaging metal waste.		
66040	Selling non-metallic waste	9.97	9.41
	This unit does not refer to demolition or stripping for salvaging of non-metallic waste.		
66050	Wholesaling or distributing newspapers, magazines, books or handbills; wholesaling paper or paper products	2.10	1.78
66060	Wholesaling animal feeds, fertilizers, grain or cereals; wholesaling tobacco products; grain elevator service	3.37	3.01
66070	Wholesaling games, toys, sporting goods and equipment; retailing, renting or leasing sporting goods and equipment, with or without service	1.68	1.38

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
66080	Wholesaling chemical products or cleaning products; wholesaling or maintaining chemical fire extinguishers	1.52	1.22
66100	Wholesaling leather or imitation-leather products not specified in other units; wholesaling footwear or garment products; retailing footwear, garments, underwear, knitting products, fabrics, yarn, sewing products, handbags, luggage or other leather or imitation-leather products; manufacturing or storing fur garments or articles; linen rental service without washing equipment; costume or ceremonial apparel rental service	1.93	1.62
66110	Operating a department store; operating a general merchandise store; operating a general store; operating a direct consumer distributing warehouse; display services; interior decoration design service; retailing home and automobile supplies	2.41	2.08
66120	Retailing small goods, not specified in other units; retailing paint or wallpaper; retailing or repairing musical instruments or accessories or photography equipment; retailing domestic animals; photography; wholesaling jewellery items or photography equipment and supplies	1.41	1.11
66130	Retailing hardware products or garden supplies; retailing lawn mowers, snow blowers, chain saws or similar equipment, with repair; wholesaling or retailing trees, shrubs, plants, flowers, supplies for lawn or garden or other nursery products This unit does not refer to landscaping.	2.71	2.37
66150	Retailing lumber and building supplies with hardware	3.16	2.81
66160	Monuments and tombstones dealer; undertaking services, with or without ambulance services; operating a cemetery	2.95	2.61
66170	Wholesaling or retailing, installing or cleaning swimming pools; constructing and installing in-ground pools	3.79	3.42
69960	Repairing, installing or maintaining production machinery This unit refers to works relating to: <ul style="list-style-type: none"> • millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; • the manufacturing of templates for such machinery. This unit does not refer to works relating to: <ul style="list-style-type: none"> • millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; • the manufacturing of templates for such machinery. An employer classified under this unit may also be classified under exceptional units 80020 and 90010.	8.03	7.52

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
70010	Insurance brokerage; operating a collection agency or a credit bureau; currency or securities brokerage, consulting or negotiation services; commodities exchanges or securities exchanges; financial institutions and financial intermediaries not specified in other units	0.71	0.43
70020	Operating an insurance business; insurance services of the provincial administration	0.70	0.42
70030	Operating residential or other buildings, including parking lots or parking garages; municipal housing bureau; disinfection, fumigation or extermination work	2.90	2.56
70040	Insurance adjustment or evaluation services; operating a real estate agency; information, poll or research services; bailiff services; reprography services, typing services or other clerical work services supplied to firms or individuals	1.09	0.81
71010	Operating a forwarding agency; freight inspection service; sales agent services; broker services not specified in other units	0.95	0.67
71020	Operating a manpower agency; leasing the services of professional or technical personnel or other scientific or technical professionals such as draftsmen, biologists, biochemists, botanists, chemists, engineers, graphic designers and laboratory technicians, with the exception of aeronautics production or maintenance technicians; auctioneering or organizing auctions or merchandise liquidation services	1.21	0.92
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	6.33	5.88
71040	Operating a marine agency or a marine piloting firm; International Air Transport Association or Airline Communications and Information Services; operating a news agency or an advertising agency; rental of advertising space on billboards, display boards and commercial signs; drafting or practising architecture; urban planning services or business or management consulting services; law practice (advocate's or notary's office); accounting services (accountant's office); actuarial practice; operating a travel agency or wholesale tour business; wholesaling, renting or repairing computer systems; computer services, excluding the leasing of the services of data processing personnel; trustee in bankruptcy; taxation services or income tax return preparation services; graphic design services	0.68	0.41
71050	Consulting engineer's office; energy consulting services; operating a pure or applied research laboratory; operating a laboratory for analysis and testing; agricultural research services; geotechnical studies prior to construction work; land surveyor services; interpretation of aerial photographs; archaeological research; forestry technician services	0.95	0.67

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Unit Number	Unit Title	General Rate	Special Rate
	Regarding forestry technician services, this unit refers to: <ul style="list-style-type: none"> • measuring wood; • marking trees in the forest; • protecting against forest-fires; • forestry surveys. <p>This unit does not refer to the works referred to under units 80030 to 80270.</p>		
71060	Operating a security or an investigation agency	2.01	1.69
71070	Managing subsidiaries or branches outside Québec (head office); writing or publishing a weekly, not including printing; electronic typesetting	0.64	0.37
71080	Leasing the services of handling maneuvers, wrappers, merchandise reception or expedition employees, warehouse employees, solderers or automobile mechanics or industrial machinery employees, technical installation or machinery maintenance personnel	7.11	6.64
71090	Leasing the services of manufacturing industries' workers or commerce or catering or maintenance chores personnel with the exception of those mentioned in another unit	5.24	4.83
72010	Sûreté du Québec services; detention services	1.95	1.64
72020	Provincial administrative services not specified in other units; administration of a regional county municipality; administration of an urban community, without police services	0.59	0.32
72030	Job creation programs	1.34	1.05
72040	Provincial agriculture, fisheries, feeding, natural resources services; services relating to construction workers	0.78	0.50
72060	Provincial recreation and sports program management services	1.14	0.85
72070	Transportation program management services	1.34	1.05
72080	Managing, with service, a municipality or a municipal or an intermunicipal commission, a band council, an urban community including police services	1.93	1.62
73010	Teaching services (except universities or general and vocational colleges, and except all level student trainees); operating a private museum; operating a historic site; library services	0.87	0.60
73020	Teaching services (student trainees)	6.00/trai.	
73030	Operating a general hospital	1.13	0.85

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
73040	Operating a psychiatric hospital	1.30	1.01
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	3.05	2.71
73060	Operating a drop-in centre; operating a rehabilitation centre for alcoholics or drug addicts; operating a social or community service agency; operating a health or social services promotion body	2.17	1.85
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	1.81	1.50
73080	Operating a rehabilitation centre for the mentally handicapped	2.49	2.16
73100	Operating a local community service centre	1.49	1.19
73110	Child day-care centre	2.90	2.56
73120	Operating a sheltered workshop; operating a work rehabilitation centre	3.59	3.23
73130	Practising medicine and other specialties in the health-care field, not specified in other units; health or social services not specified in other units; hearing aid specialist's services; prescription optician's services; manufacturing dentures and braces (dental laboratories); retailing orthopedic aids, wigs or hair pieces	1.06	0.78
73140	Ambulance service	8.16	7.66
73150	University or vocational teaching services (except student trainees)	0.68	0.40
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house	3.42	3.07
74020	Operating a hunting or fishing outfitting operation; operating or managing a hunting or fishing area; operating a camping ground, a trailer park, a vacation camp or a recreation area	4.25	3.87
74030	Operating a brasserie or a restaurant serving meals, without delivery	2.93	2.59
74040	Operating a brasserie or a restaurant serving meals, with delivery	3.06	2.71
74050	Operating a cafeteria	3.38	3.02
74060	Take-out food services	2.62	2.29
74070	Operating a mobile canteen; catering services	2.96	2.62
74080	Operating a tavern, a bar, a discotheque or a night club	2.24	1.92
75010	Operating a barber shop or a hairdressing salon; operating a beauty salon	2.33	2.01

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
75020	Domestic-use laundry or dry-cleaning service; clothing maintenance, pressing or repair service	3.26	2.91
75030	Operating an industrial laundry with or without linen rental service; linen supply service, including washing	5.50	5.07
75040	Commercial, industrial or residential building maintenance; carpet, rug, upholstery or fabric furniture cleaning service; lawn or shrub maintenance service; green areas fertilization services; window washing services	4.51	4.12
76010	Veterinary services; artificial insemination services; egg candling or grading service; poultry sexing or debeaking; operating a hatchery; raising animals in laboratories	2.29	1.97
76020	Wholesaling or operating vending machines; renting, leasing or operating coin-operated amusement machines, with or without service	1.67	1.37
76030	Transporting animals; operating animal-drawn vehicles; wholesaling or auctioneering animals; operating a racing or horse-rental stable; operating a horseback-riding centre; operating a zoo; society for the protection of animals; raising or training pets; animal lodging and care services not specified in other units	5.69	5.26
76040	Religious community	2.72	2.38
76050	Managing, with service, a parish fabric, a church or a diocese; religious association or organization	1.74	1.43
76060	Joint sector-based occupational health and safety association; association or organism, not specified in other units	0.94	0.66
76070	Renting or leasing bleachers or podiums for special events, portable equipment or tools for industry, construction, hobbies or household activities, including service; rental or leasing of scaffolds This unit does not refer to the installation of scaffolds.	5.33	4.91
76080	Oil burner and furnace maintenance service; chimney sweeping	6.51	6.06
Exceptional unit 90010	Work done exclusively in offices This unit refers to: An employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 90020 or 80020, only work in offices. This unit refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.	0.68	0.41

Classification Units and Assessment Rates for 1999 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
	Special classification rule		
	An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)”.		
Exceptional unit 90020	Salespersons or sales representatives	0.95	0.67
	This unit refers to:		
	An employer who uses the services of workers who only engage in the sale of goods or services and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer.		
	This unit does not refer to:		
	Workers who handle or deliver merchandise other than samples used for sales purposes.		
	Special classification rule:		
	An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)” or under unit 80020.		

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
Exceptional unit 80020	Work done both inside and outside offices	1.18	0.89
	This unit refers to:		
	Employers who use workers who only perform tasks of an administrative, a commercial, a technical or a professional nature and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer. This unit refers in particular to workers holding the position of seller, real estate agent, sales agent, real estate broker, representative, project director, project manager, superintendent, project leader, director of security and engineer.		
	This unit does not refer to:		
	<ul style="list-style-type: none"> • those persons who directly supervise workers, such as a foreman; • a commissioner, a delivery person or a labourer. 		

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
Special classification rule			
An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)” or under unit 90020.			
80030	Excavation work; assembly of fences; installation of guardrails	7.87	7.38
This unit refers to work related to:			
<ul style="list-style-type: none"> • digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts; • excavation and earthwork both for the construction of buildings and civil engineering works and for irrigation, drainage and dredging work; • the excavation and installation of aqueducts and sewers; • the excavation and installation of underground lines for gas and water purification plants; • the excavation and installation of underground energy distribution or telecommunications network conduits, with or without the running of wire; • the construction and repair of sidewalks and curbs other than in asphalt or done without using a spreader-grader; • the rental of construction equipment with operators not used for demolition work; • forest clearing carried out using construction equipment; • the installation of septic tanks; • the installation of fences; • the installation of traffic safety barriers and guardrails. 			
This unit does not refer to:			
<ul style="list-style-type: none"> • manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or delimiting machine; • divers participating in works referred to in this unit; • the rental of cranes and drilling machines with operators; • preparatory work for the installation of fences done in a workshop other than on the work site or on the job; • the installation of fences made of ornamental metal; • the operation of a quarry, a sandpit or a gravel pit; • snow removal; • paving work; • cement and concrete work other than that related to small art works, sidewalks and curbs; • demolition work related to civil engineering works and buildings; • work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock; • the manufacture of prepared concrete; • the installation of road lighting networks and traffic lights, as well as the installation of lamp posts; 			

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits; • the operation of an asphalt plant; • landscaping work. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80040	<p>Blasting; drilling; soil mechanics; pile-driving and special foundations</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • drilling, charging holes and igniting explosive products; • blasting; • digging tunnels and underground drilling; • drilling artesian wells with or without the installation of pumps; • soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and injections in the ground or in rock; • geothermal drilling and drilling of elevator shafts; • preliminary drilling for construction work; • pile-driving; • pile-driving and special foundations such as the placing, raising and maintenance of the following elements: steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; • the rental of a drilling machine with an operator. <p>This unit also refers to:</p> <ul style="list-style-type: none"> • work done in caissons and cofferdam work; • the construction, maintenance, removal and demolition of caissons and cofferdam work; • preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving; • the putting in place, straightening and lifting of buildings; • consolidation work on a building; • the moving of buildings on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • divers participating in work referred to in this unit; • the drilling of ore to obtain test samples; • the drilling of oil or natural gas wells. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	16.97	16.19

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80050	<p>Paving work on public roads</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the asphalt surfacing of roads, streets, sidewalks, curbs and bikeways; • the concrete surfacing of roads, streets, sidewalks, curbs and bikeways carried out using a concrete spreader-grader; • the scarification of paved surfaces; • the pulverizing of paved surfaces referred to in this unit; • the waterproofing of paved surfaces referred to in this unit; • the marking of lines on the pavement referred to in this unit. <p>This unit also refers to the following work when done by the workers of an employer as part of the carrying out by this employer of work referred to in this unit:</p> <ul style="list-style-type: none"> • the installation of fences and guardrails. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the surfacing of parking lots; • the operation of a stationary or mobile asphalt manufacturing plant; • the installation of interlocking blocks (slope blocks/pavers); • snow removal; • the excavation and installation of aqueducts and sewers; • the construction and repair of sidewalks and curbs other than in asphalt; • landscaping work; • the operation of a quarry, a sandpit or a gravel pit. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	5.58	5.16
80060	<p>Construction of energy transmission or distribution lines; construction of energy transforming stations</p> <p>This unit refers to construction, maintenance and repair work related to:</p> <ul style="list-style-type: none"> • power plant substations; • overhead or underground energy transmission and distribution lines; • telecommunications lines or networks; • road lighting networks and traffic lights; • microwave and telecommunications towers; • manholes for underground telecommunications and energy distribution networks; • wind turbines. 	7.57	7.08

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Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> • the installation of street lamps; • the installation of transformers connected to the energy transmission and distribution network; • the installation of antennas in telecommunications towers; • the planting of poles. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the construction of buildings; • the digging of tunnels; • specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or without the running of wire. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80070	Rental of cranes with operators	11.57	10.96
	<p>This unit refers to:</p> <ul style="list-style-type: none"> • the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80080	Erecting metal frame structures and tanks	32.75	31.48
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the setting up, assembly and dismantling of architectural elements and metal framing that go into the construction of buildings, civil engineering works, outside tanks, stacks, silos, coal, stone, coke, sand and ore hoppers, water towers and machinery; • the installation of prefabricated metal industrial stacks; • the installation of steel panels that are used in structures, cladding and roofing. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • preparatory work carried out at the workshop other than on the work site or on the job; • exterior cladding work using metal sheets; • the installation of radio and television station broadcasting and cellular telephone antennas; • the erection of microwave towers; 		

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the erection of wooden silos, water towers or tanks; • the dismantling of metal structures done as part of demolition works; • the installation of tanks, other than outside tanks; • the installation of outside tanks by a boilermaker. <p data-bbox="285 435 976 485">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80100	Cement work, concrete work	16.29	15.53
	<p data-bbox="285 568 642 591">This unit refers to work related to:</p> <ul style="list-style-type: none"> • reinforcement work such as cutting, shaping, assembling by various processes, as well as the installation of metal ties or wire mesh used in the construction of concrete work; • concrete formwork for building and civil engineering work framing and machinery; • the preparation and finishing of concrete and cement surfaces; • the pouring and placement of concrete; • the cutting, pumping and drilling of concrete; • concrete paving without the use of a spreader-grader; • concrete injection and guniting; • the cutting of asphalt; • the crushing of concrete during alteration work; • the waterproofing of concrete floors or concrete surfaces. <p data-bbox="285 994 562 1017">This unit does not refer to:</p> <ul style="list-style-type: none"> • the operation of a reinforcement workshop other than on the work site or on the job; • the demolition of concrete building or civil engineering work structures; • the installation of pre-cast concrete structural or architectural elements; • the delivery and pouring of concrete by concrete mixer; • the construction and repair of sidewalks and curbs. <p data-bbox="285 1286 976 1336">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80110	Carpentry work; joinery work; indoor renovation work	13.84	13.16
	<p data-bbox="285 1417 642 1440">This unit refers to work related to:</p> <ul style="list-style-type: none"> • the erection of a wooden structure of a building, a silo, a water tower and a tank; • joinery work; • parqueting work including sanding and finishing; • carpentry work such as the installation of chevrons and the erection of wood divisions; • carpentry work and joinery work in the installation of prefabricated buildings with a wood structure; 		

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places; • the installation of doors and windows by a carpenter; • the building of wood or wood-substitute patios. <p>This unit also refers to the following work when done by the workers of an employer as part of the carrying out, by this employer, of work to erect a wood structure of a building:</p> <ul style="list-style-type: none"> • the installation of all types of exterior clapboard cladding; • the installation of metal posts, gypsum, angle irons, metal mouldings; • the installation of gutters; • roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles; • the installation of insulation; • soundproofing; • foundation formwork; • the installation of garage doors; • the installation of acoustic tiles. <p>This unit also refers to:</p> <ul style="list-style-type: none"> • the indoor renovation of buildings and parts of buildings covering a renovated floor surface of less than 1,000 m² per storey except where this work includes: <ul style="list-style-type: none"> • scaffolding work, the upper platform of which exceeds 5 metres in height; • masonry work other than for prefabricated fireplaces; • metal cladding work; • work affecting the structure of the building; • cement work; • ornamental building metal work; • stripping done as part of indoor renovation work referred to in this unit. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • renovation work when a single reconstruction operation is carried out in conjunction with the stripping of something that is subsequently rebuilt. For example, when the only operation carried out by the employer is the installation of a carpet, after the removal of the old one, this operation is not referred to in this unit; • the installation of doors, windows or products intended for the same purpose done by a glazier; • work related to piles and special foundations such as the placing, raising and maintenance of the following elements: steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80120	<p>Work related to indoor systems; painting work; installation of flexible coverings, installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings; • plastering and jointing; • the application of paint, surface coatings and protective finishes; • the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays; • the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics, terrazzo and other similar materials. <p>This unit also refers to work related to:</p> <ul style="list-style-type: none"> • the thermal insulation of buildings, soundproofing and acoustic control. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • work to install curtain walls in marble, granite or other similar materials; • parqueting work (installation, sanding and finishing of wood floors); • all cleaning work using sand blasting, steam jet or pressurized water; • work to waterproof concrete floors or concrete surfaces. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	15.05	14.33
80130	<p>Roofing work; exterior cladding work on buildings; installation of gutters</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • exterior cladding of buildings using all types of metal sheets or clapboard; • the installation and repair of all types of roofing, including waterproofing; • the installation of gutters. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the installation of steel panels which are used in structures, cladding and roofing. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	22.52	21.57
80140	Masonry work	22.30	21.35

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following: <ul style="list-style-type: none"> • bricks, natural or artificial stones; • acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method; • tiles made of refractory material; • blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements; • cleaning work using sand blasting, steam jet or pressurized water; • work related to the installation of slope blocks or pavers; • work related to the installation of marble or granite tile flooring; • the installation of curtain walls made of masonry elements. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80150	<p>Glass work; glazing work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the preparation and installation of glasswork and glazing such as: <ul style="list-style-type: none"> • the cutting and polishing of glass; • the cutting and assembly of aluminium; • the installation of doors, windows, glazing and commercial frontage; • the installation of curtain walls; • the installation of atriums, skylights and other similar works <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • preparatory or manufacturing work done in a workshop other than on the work site; • the installation of pre-glazed doors and windows by a carpenter. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	17.29	16.51
80160	<p>Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work</p>	8.03	7.52

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery; • the making of templates for this machinery; • boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment; • the installation, alteration, modification, repair and maintenance of: <ul style="list-style-type: none"> • plumbing systems such as: <ul style="list-style-type: none"> • piping, fixtures, accessories and other fittings needed to supply these systems with fluids; • piping, fixtures, accessories and other fittings used for drainage, run-off and ventilation of traps in these systems; • heating and combustion systems such as: <ul style="list-style-type: none"> • piping, fixtures, accessories and other fittings needed to distribute fluids or heat; • fire protection and localized fire protection systems, such as: <ul style="list-style-type: none"> • piping, fixtures, accessories and other fittings used to prevent and fight fires; • insulation, whether it is carried out by spraying or by any other method, such as: <ul style="list-style-type: none"> • thermal insulation of any new or existing piping system; • thermal insulation of radiators, furnaces, boilers, tanks and any other similar device. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the construction of metal tanks other than for boiler systems and that are installed by a metal structure installer (ex. oil tanks, water towers); • the installation of metal ducts for heating, ventilation and air conditioning systems; • the laying of bricks used in boiler walls; • the installation of internal insulation of ventilation and other ducts done by tinsmiths when installing said ducts; • installation work related to pre-insulated ventilation ducts; • the installation and maintenance of mechanized transit systems; • cleaning using sandblasting; • work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80170	Electrical work	7.41	6.93

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line; • the installation of lightning rods and unit heaters; • electrical hook-up of a building. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • construction work on energy distribution and transforming stations done by electrical contractors; • electrical work done by energy distribution and transforming station construction contractors; • installation work related to alarm, security, control or electronic equipment systems; • street lamp installation work along roads as well as traffic light installation work. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80180	Sheet metal work	14.20	13.50
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminium, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal- or plastic-based materials such as: <ul style="list-style-type: none"> • the marking out, manufacture and installation, on the work site and on the job, of all sorts of metal objects, in sheets; • the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices; • the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings; • the installation, by a tinsmith, of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same time as the installation of ducts or conduits. 		

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to work related to:</p> <ul style="list-style-type: none"> • work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing; • preparatory and manufacturing work done in the workshop other than on the work site; • work related to the installation of gutters. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80190	<p>Installation of electronic equipment, alarm or control systems</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of intercom, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems; • the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal; • the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery; • the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems; • the sale, installation and repair of safety locks. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the testing, adjustment and stabilizing of air circulation or distribution systems. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	2.84	2.50
80200	<p>Refrigeration work, air conditioning work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of refrigeration systems having a capacity of at least 1/4 h.p. including piping, units, accessories and other fittings needed for the distribution of fluids and the production of cold by these systems; • the installation of machines for air conditioning and refrigeration systems. 	9.37	8.83

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the insulation of refrigeration and air conditioning systems; • the testing, adjustment and stabilizing of air circulation and distribution systems; • the installation of metal ducts for air conditioning systems; • the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80210	<p>Work related to mechanized transit systems</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses such as elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials. <p>This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.</p> <p>This unit does not refer to work related to:</p> <ul style="list-style-type: none"> • the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit; • the installation, repair and maintenance of conveyors and gantries; • the installation of temporary swing scaffolds. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	7.06	6.59
80220	<p>Renovation, stripping or demolition work</p> <p>This unit refers to work related to renovation not referred to under unit 80110.</p> <p>This unit also refers to work related to:</p> <ul style="list-style-type: none"> • the stripping, demolition or dismantling of buildings or civil engineering works, including the operations needed to carry out the works such as excavation, blasting, cutting concrete, dismantling, erection of compound walls, site restoration, transport of debris and salvaging of debris for sale, if these operations are carried out by the employer in charge of the stripping and demolition work. 	26.98	25.89

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>Stripping refers to any selective, meticulous and well thought-out demolition operation, of unwanted additions, ruined areas or areas of no interest in buildings.</p> <p>This unit also refers to the rental, with operators, of construction machinery for demolition purposes.</p> <p>This unit does not refer to work related to:</p> <ul style="list-style-type: none"> • renovation work when a single reconstruction operation is carried out in conjunction with the stripping of something that is subsequently rebuilt. For example, when the only operation carried out by the employer is the installation of a carpet, after the removal of the old one, this operation is not referred to in this unit; • the dismantling of metal structures and machinery when it is the only operation carried out by the employer; • the renovation of boilers; • the removal of insulation products if carried out prior to and in conjunction with insulation work, done by an insulation contractor. <p>Special classification rule</p> <p>An employer classified under this unit can also be classified under another unit with respect to work done as part of the renovation referred to in this unit if he breaks down in his statement of wages, in accordance with sections 14 and 18, the wages of his workers with respect to their participation, on the one hand, in demolition and stripping work, where applicable, and on the other hand, in work referred to in this other unit.</p> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80230	<p>Landscaping work</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> • landscaping work such as: <ul style="list-style-type: none"> • the installation of interlocking blocks or interlocking stones; • the installation of sod; • site preparation work; • the planting of trees and shrubs; • light earthwork; • the erection of low walls, stairs, etc.; • the maintenance of slopes alongside roads; • the installation of outdoor underground pipes to water the lawn or for decorative lighting systems. 	11.28	10.68

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to:</p> <ul style="list-style-type: none"> • excavation and earthwork done with heavy machinery; • paving work; • snow removal; • the installation of septic tanks and septic beds. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80240	<p>Cleaning using sandblasting, steam jet or pressurized water</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the cleaning, preparation, restoration or finishing of a building surface, a civil engineering work, a tank, machinery or industrial equipment using sandblasting, steam jet, pressurized water, soda water or recoverable abrasive beads; • the whitewashing of buildings using a jet. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • work involving sandblasting, steam jet or pressurized water done at the employer's workshop. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	23.92	22.92
80250	<p>Ornamental building metal work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • preparatory and manufacturing work done in workshops other than on the work site or on the job; • installation of all other types of fences. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	22.25	21.31
80260	<p>Installation of scaffolds</p> <p>This unit refers to work related to the installation and dismantling of all types of scaffolds.</p>	13.84	13.16

Classification Units and Assessment Rates for 1999 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to: <ul style="list-style-type: none"> • the installation of a freight elevator; • work related to the installation, dismantling and maintenance of permanent swing scaffolds. <p>An employer classified under this unit can also be classified under the exceptional units 80020 and 90010.</p>		
80270	Paving work other than on public roads	14.20	13.51
	This unit refers to work related to: <ul style="list-style-type: none"> • the asphalt surfacing of private roads and parking lots; • the concrete surfacing of private roads and parking lots carried out using a concrete spreader-grader; • the marking of lines on the pavement referred to in this unit; • the pulverizing of paved surfaces referred to in this unit; • the waterproofing of paved surfaces referred to in this unit. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the scarification of paved surfaces. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		

SCHEDULE 2

	Rate		Rate
		The municipal affairs sector	0,04
The social affairs sector	0,03	The clothing industries sector	0,08
The textile and knitting sector	0,09	The construction sector	0,04
The automobile service sector	0,07	SCHEDULE 3	
The transportation and storage sectors	0,07	AMOUNT OF SECTION 313 OF THE ACT AND THE RATE APPLICABLE FOR PROTECTING THE DIRECTOR FOR THE YEAR 1999	
The metal fabricating industries sector and the electrical products industries sectors	0,06	The amount provided under section 313 of the Act is fixed for the year 1999 at \$65.00.	
The provincial administration sector	0,04	The rate applicable for purposes of establishing the amount payable by the person who registers as a director in accordance with section 18 of the Act is the one under unit 71040.”	
The printing and allied industries sector	0,06		
The transportation equipment and machinery industries sector	0,05		
The mining and mining services sector	0,13	5. Schedules 1 to 3, as they read before their replacement stipulated under section 4, continue to apply for the 1998 year of assessment.	

6. This Regulation shall enter into force on the day of its publication in the *Gazette officielle du Québec* and shall be effective beginning from the 1999 year of assessment.

2510

Notice

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001)

Personalized rates

Notice is hereby given that the Commission de la santé et de la sécurité du travail, at its meeting of 17 September 1998, adopted the Regulation respecting personalized rates.

In accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation was published in the *Gazette officielle du Québec* of 23 June 1998 with a notice that it would be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

TREFFLÉ LACOMBE,
*Chairman of the board and
chief executive officer
of the Commission de la santé
et de la sécurité du travail*

Regulation respecting personalized rates

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 454, par. 1, subpar. 7)

CHAPTER I PRELIMINARY PROVISIONS

DIVISION I STATEMENT OF PURPOSE

1. The purpose of this Regulation is to establish the rules allowing for the fixing of a personalized rate of assessment applicable to an employer who, with respect to the unit in which the employer is classified meets, for the assessment year, the requirements prescribed in relation thereto.

DIVISION II DEFINITIONS

2. In this Regulation,

“first-level reference period” means the three years prior to the year preceding the assessment year;

“insurable wages” means the gross wages taken into account, pursuant to sections 289 or 289.1 of the Act, up to the maximum yearly insurable earnings established under section 66 of that Act;

“maximum yearly insurable earnings” means the maximum yearly insurable earnings determined in under section 66 of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001) for the year in which the accident occurred or the disease was reported; and

“second-level reference period” means the three years prior to the two years preceding the assessment year.

CHAPTER II REQUIREMENTS

DIVISION I PROVISION OF GENERAL APPLICATION

3. The Commission de la santé et de la sécurité du travail shall fix a personalized rate applicable to an employer in respect of each unit in which the employer is classified if the sum of the total expected compensation cost for the first-level reference period for such units is greater than the qualifying threshold.

For the purposes of this Regulation, the Commission shall determine a unit’s expected compensation cost for the first-level reference period by applying the following formula in respect of each year of the first-level reference period and adding the results thus obtained:

expected unit compensation cost for each year of the first-level reference period	=	insurable wages earned by the employer’s workers in respect of the unit for the year of the first-level reference period and reported by the employer or apportioned by the Commission in accordance with the Act	x	first-level unit experience ratio for the year as established pursuant to section 304.1 of the Act
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DIVISION II

MAINTENANCE OF THE QUALIFICATION OF A RECLASSIFIED EMPLOYER

4. Where an employer who was classified in several units for all or some of its activities is reclassified for all of its activities covered by the units in a single unit or where the employer was classified in one unit for all or some of its activities and it is reclassified in another unit for all the activities covered by that unit, the insurable wages earned by the employer's workers in respect of the units in which the employer was classified are, for the purposes of section 3, for one or more years of the first-level reference period, considered insurable wages earned in respect of the unit in which the employer is reclassified.

5. Where an employer who was classified in one unit for all or some of its activities is reclassified for the same activities in several units, the insurable earnings earned by the employer's workers in respect of the activities covered by the units for one or more years of the first-level reference period are, for the purposes of section 3, considered as if they had been reported for the units if they can be broken down in respect of each of these units.

The Commission shall apportion, where applicable, for any year when the wages cannot be broken down, the insurable earnings earned by the employer's workers in respect of each unit in which the employer is reclassified, in the same proportion as the year preceding the year in which the employer was reclassified where it is reclassified in a unit and in at least one exceptional unit as that term is defined in the Regulation respecting the classification of employers, the statement of wages and the rates of assessment adopted by the Commission de la santé et de la sécurité du travail by resolution A-73-97 of October 16, 1997 (*G.O.* 2, 5330)* and where it satisfies the following conditions:

1) for the year preceding the year in which the employer is reclassified, it was classified in at least one unit that expressly provides for the employer's classification in an exceptional unit;

2) the insurable earnings earned by the employer's workers in respect of the activities covered by the units in which the employer is reclassified can be broken down for the year preceding the year in which the em-

ployer is reclassified but cannot be broken down for any of the four years prior to the year preceding the year in which it is reclassified.

Where the employer is reclassified in one unit and in at least one exceptional unit, and where the employer was not, for the year preceding the year in which it is reclassified, classified in at least one unit that expressly provides for its classification in an exceptional unit and where for one or more years of the first-level reference period the insurable earnings earned by the employer's workers in respect of the activities covered in each unit cannot be broken down, the Commission shall apportion such earnings in respect of the units according to the percentages determined in Schedule 2 for the exceptional units, with the residual percentage being attributed to the other unit. This paragraph applies only in respect of the assessment year in which the employer was reclassified. Except in the case of an employer contemplated in the second paragraph, where for any year of the first-level reference period preceding the year in which the employer is reclassified in several units, the insurable earnings earned by the employer's workers in respect of each unit cannot be broken down, the Commission shall apportion the earnings in respect of the units in the same proportion as the year in which the employer is reclassified. This paragraph applies only in respect of the assessment years following the year in which the employer is reclassified.

DIVISION III

QUALIFICATION OF AN EMPLOYER WHO NO LONGER CARRIES ON ACTIVITIES COVERED BY A UNIT

6. Where an employer was classified in one unit for one or more years of the first-level reference period and the employer no longer carries on the activities covered by that unit for the assessment year, the employer is deemed to be still classified in that unit for that year for the purposes of determining the sum of the expected compensation cost for the first-level reference period, in accordance with section 3. The Commission shall, where applicable and by making the necessary changes, apply the rules prescribed in sections 4 and 5.

DIVISION IV

QUALIFYING THRESHOLD

7. The qualifying threshold for an assessment year is that determined in Schedule 1.

* The text of this Regulation was the subject of an *errata* published in the *Gazette officielle du Québec* of December 3, 1997, No. 50, at pages 5743 to 5781 and in the *Gazette officielle du Québec* of February 25, 1998, No. 9, at pages 1193 to 1197.

CHAPTER III FIXING OF THE PERSONALIZED RATE

DIVISION I PROVISION OF GENERAL APPLICATION

8. For the purpose of fixing a personalized rate, the Commission shall compare an employer's experience with its expected experience, in accordance with the rules prescribed in this Chapter.

DIVISION II DETERMINATION OF THE EXPERIENCE OF AN EMPLOYER

§1. Determination of the compensation cost and the retained compensation cost

9. For the purpose of determining the experience of an employer, the Commission shall take into account every work-related accident that occurred and every occupational disease reported during the first- and second-level reference periods and for which the cost of benefits was imputed to the employer, in full or in part.

Where the employer falls within section 5, and all or part of the insurable earnings earned by the employer's workers cannot be broken down in accordance with that section for one or more years for the first- or second-level reference periods and the earnings are not apportioned by the Commission in accordance with that section, the Commission shall not take into account a work-related accident suffered by one of its workers or an occupational disease reported by one of its workers in a year in respect of which the earnings cannot be so broken down or apportioned, if the accident occurred or the disease was contracted while the worker was engaged in the activities of a unit in respect of which all or part of his wages cannot be broken down or apportioned.

10. For every accident and disease contemplated in section 9, the Commission shall determine the compensation cost in accordance with the rules prescribed in this Subdivision. The cost corresponds to the amount required to pay all benefits resulting from the accident or disease except for the portion that is, pursuant to section 327, 328 or 329 of the Act, imputed to another employer, to employers of one, several or all of the units or to the reserve provided for in subparagraph 2 of section 312 of the Act.

The Commission shall then determine the portion of the compensation cost retained for the purpose of determining the employer's experience, in accordance with the rules prescribed in this Subdivision.

11. The compensation cost of an accident or disease contemplated in section 9 shall be determined as follows:

1) Add the results obtained after performing the following calculations:

(a) the total cost of rehabilitation benefits to which the worker is entitled under Chapter IV of the Act (excluding reimbursements made under section 176 of the Act), the cost of the medical aid benefits to which the worker is entitled under Chapter V of the Act for services rendered or items received in the first- or second-level reference periods, and the cost of services provided by a health professional designated by the Commission under section 204 of the Act for services rendered during such periods;

(b) the total income replacement indemnities to which the worker is entitled under Division I of Chapter III of the Act and which relate to a period included in the first- or second-level reference period;

(c) the total lump sum death benefits to which the beneficiaries are entitled under the second paragraph of section 102 and under section 103 of the Act where the minor child of the deceased worker reaches the age of majority during the first- or second-level reference periods, notwithstanding that the decision awarding such benefits has not yet become final;

(d) the total indemnities paid in the form of a pension to which the beneficiaries are entitled under section 101 and the first paragraph of section 102 of the Act and which relate to a period included in the first- or second-level reference periods;

(e) the total of expenses reimbursable under section 111 of the Act for services rendered or items received in the first- or second-level reference periods;

(f) the total of all other indemnities to which the beneficiaries are entitled under Division III of Chapter III of the Act where the death occurred during the first- or second-level reference periods, notwithstanding that the decision awarding such indemnities has not yet become final;

(g) the total amount of other indemnities to which the beneficiaries are entitled under Division IV of Chapter III of the Act for services rendered or items received in the first- or second-level reference periods, or, in the case of a benefit contemplated in section 116 of the Act, where the date on which the assessments are payable falls within the same periods;

2) multiply the sum obtained in subparagraph 1 by the applicable factor determined in accordance with Schedule 3;

3) add the result obtained in subparagraph 2, the total amount of indemnities for bodily injuries to which the beneficiaries are entitled under Division II of Chapter III of the Act where the initial decision granting the indemnities is rendered during the first- or second-level reference period, notwithstanding that the decision has not yet become final, and the amount of reimbursements made under section 176 of the Act during the first- or second-level reference periods.

The interest applicable to the benefits shall not be taken into account for the purpose of the first paragraph.

12. The Commission shall determine the retained compensation cost for every accident and disease contemplated in section 9 by applying the following formula:

$$\text{retained compensation cost} = \begin{array}{l} 100\% \text{ of the compensation cost up to a maximum} \\ \text{of } 50\% \text{ of the maximum yearly insurable} \\ \text{earnings} + 50\% \text{ of the compensation cost that is} \\ \text{greater than } 50\% \text{ and less than or equal to } 100\% \\ \text{of the maximum yearly insurable earnings} + 25\% \\ \text{of the compensation cost that is greater than} \\ 100\% \text{ and less than or equal to } 150\% \text{ of the} \\ \text{maximum yearly insurable earnings} \end{array}$$

§2. Splitting the retained compensation cost

13. The retained compensation cost determined in accordance with section 12 is divided into a first-level retained compensation cost and a second-level retained compensation cost as follows:

$$\text{first-level retained compensation cost} = \text{retained compensation cost up to } 5\% \text{ of the maximum yearly insurable earnings}$$

$$\text{second-level retained compensation cost} = \text{retained compensation cost less the first-level retained compensation cost}$$

DIVISION II
DETERMINATION OF AN EMPLOYER'S EXPECTED EXPERIENCE

14. The Commission shall determine an employer's expected experience by using the first-level expected compensation cost calculated in accordance with section 3 and the expected compensation cost for the second-level reference period calculated in accordance with the rules prescribed in this Division.

15. The expected compensation cost for the second-level reference period shall be determined for each unit

in which the employer is classified for the assessment year by totaling the results obtained by applying, for each year in the second-level reference period, the following formula:

$$\begin{array}{l} \text{expected} \\ \text{compensation cost} \\ \text{for each year of the} \\ \text{second-level} \\ \text{reference period} \end{array} = \frac{\begin{array}{l} \text{insurable wages earned by} \\ \text{the employer's workers in} \\ \text{respect of the unit for the} \\ \text{year of the second-level} \\ \text{reference period and} \\ \text{reported by the employer} \\ \text{or apportioned by the} \\ \text{Commission in accordance} \\ \text{with the Act} \end{array}}{\begin{array}{l} \text{second-level} \\ \text{experience ratio of} \\ \text{the unit for the year} \\ \text{established} \\ \text{pursuant to section} \\ 304.1 \text{ of the Act} \end{array}} \times$$

For the purpose of determining the insurable wages earned by the employer's workers with respect to a unit, sections 4 to 6 apply, with the necessary changes being made so that the sections read as if they refer to the second-level reference period.

DIVISION III
CALCULATION OF AN EMPLOYER'S EXPERIENCE INDICES

16. The Commission shall compare the employer's experience with its expected experience by calculating the first- and second-level experience indices in accordance with the rules prescribed in this Division.

17. The Commission shall determine the first-level experience index by applying the following formula, which takes into account an adjustment factor determined by the Commission after actuarial valuation in order to take into account corrections made to the personalized rate of qualifying employers:

$$\text{first-level experience index} = \frac{\begin{array}{l} \text{sum of first-level retained} \\ \text{compensation costs for} \\ \text{every work-related accident} \\ \text{and occupational disease} \\ \text{reported in the first-level} \\ \text{reference period} \end{array}}{\begin{array}{l} \text{sum of first-level expected} \\ \text{compensation costs} \\ \text{determined in accordance} \\ \text{with section 3 for all units} \\ \text{in which the employer is} \\ \text{classified or deemed} \\ \text{classified for the assessment} \\ \text{year in accordance with} \\ \text{section 6} \end{array}} \times \begin{array}{l} \text{employer's} \\ \text{first-level} \\ \text{adjustment factor} \end{array}$$

18. The Commission shall determine the second-level experience index by applying the following formula,

which takes into account an adjustment factor determined by the Commission after actuarial valuation in order to take into account corrections made to the personalized rate of qualifying employers:

$$\text{second-level experience index} = \frac{\text{sum of second-level retained compensation cost for all work-related accidents and occupational diseases reported in the second-level reference period}}{\text{sum of second-level expected compensation costs determined in accordance with section 15 for all units in which the employer is classified or deemed classified for the assessment year in accordance with that section}} \times \text{employer's second-level adjustment factor}$$

DIVISION IV CALCULATION OF AN EMPLOYER'S DEGREES OF PERSONALIZATION

19. For the purposes of determining the risk-related portion of the first- and second-level unit rate that is affected by the employer's experience, the Commission shall calculate a percentage of the rate called the "degree of personalization", in accordance with the rules prescribed in this Division.

20. The Commission shall determine an employer's first-level degree of personalization by applying the following formula:

$$\text{first-level degree of personalization} = \frac{\text{sum of expected compensation costs for the first-level reference period determined in accordance with section 3 for all units in which the employer is classified or deemed classified for the assessment year pursuant to section 6}}{\text{sum of expected compensation costs for the first-level reference period determined in accordance with section 3 for all units in which the employer is classified or deemed classified for the assessment year pursuant to section 6 + the amount stipulated in Schedule 1}}$$

21. The Commission shall determine an employer's second-level degree of personalization by applying the following formula:

$$\text{second-level degree of personalization} = \frac{\text{sum of expected compensation costs for the second level reference period determined in accordance with section 15 for all units in which the employer is classified or deemed classified for the assessment year pursuant to that section}}{\text{sum of expected compensation costs for the second level reference period determined in accordance with section 15 for all units in which the employer is classified or deemed classified for the assessment year pursuant to that section + the amount stipulated in Schedule 1}}$$

DIVISION V CALCULATION OF AN EMPLOYER'S RISK INDICES

22. The Commission shall determine the risk indices for each level used to calculate the employer's first- and second-level personalized rates by taking into account the employer's experience indices and its degrees of personalization.

23. The Commission shall determine the first-level risk index by applying the following formula:

$$\text{first-level risk index} = (\text{first-level degree of personalization} \times \text{first-level experience index}) + (1 - \text{first-level degree of personalization})$$

The risk index is limited to the lower of 3 or the result obtained by applying the following formula:

$$[1 + (6 \times \text{first-level degree of personalization})]$$

24. The Commission shall determine the second-level risk index by applying the following formula:

$$\text{second-level risk index} = (\text{second-level degree of personalization} \times \text{second-level experience index}) + (1 - \text{second-level degree of personalization})$$

The risk index is limited to the lower of 3 or the result obtained by applying the following formula:

$$[1 + (6 \times \text{second-level degree of personalization})]$$

DIVISION VI CALCULATION OF THE PERSONALIZED RATE

25. The Commission shall fix an employer's personalized rate for each unit in which the employer is classified for the assessment year by totaling the first- and second-level personalized rates according to risk and the uniform fixed rate.

26. The Commission shall determine an employer's first-level personalized rate according to risk by applying the following formula:

$$\text{first-level personalized rate according to risk} = \text{first-level risk index according to risk} \times \text{first-level unit rate according to risk}$$

The first-level unit rate according to risk corresponds to the portion of the unit rate applicable to the employer for the assessment year that the Commission associates with first-level risk at the time of the fixing of the rate under section 304 of the Act.

27. The Commission shall determine an employer's second-level personalized rate according to risk by applying the following formula:

$$\text{second-level personalized rate according to risk} = \text{second-level risk index according to risk} \times \text{second-level unit rate according to risk}$$

The second-level unit rate according to risk corresponds to the portion of the unit rate applicable to the employer for the assessment year that the Commission associates with the second-level risk at the time of the fixing of the rate under section 304 of the Act.

28. The uniform fixed rate corresponds to the portion of the unit rate applicable to the employer for the assessment year that corresponds to the financial requirements that are not apportioned according to risk at the time of the fixing of the rate under section 304 of the Act.

29. Where an employer qualifies for retrospective adjustment of its annual assessment for the assessment year pursuant to the Regulation respecting retrospective adjustment of the assessment adopted by the Commission de la santé et de la sécurité du travail by resolution A-85-98 of September 17, 1998 (*G.O.* 2, No 41, 7 October 1998), the Commission shall, before performing the calculation stipulated in section 25, adjust the portions of the employer's personalized rate that correspond to the first- and second-level personalized rates according to risk determined under sections 26 and 27 and the uniform fixed rate contemplated in section 28, by taking into account the adjustment factor applicable to each rate determined by the Commission after actuarial valuation to ensure equitable apportionment of assessments between those employers who qualify for retrospective adjustment of their annual assessments and those who do not so qualify, and to take into account the surpluses or deficits already considered in retrospective adjustments for prior years, by applying the following formulae:

$$\text{first-level personalized rate according to risk} \times \text{employer's adjustment factor for the first-level unit rate according to risk, determined by the Commission after actuarial valuation}$$

$$\text{second-level personalized rate according to risk} \times \text{employer's adjustment factor for the second-level unit rate according to risk, determined by the Commission after actuarial valuation}$$

$$\text{uniform fixed rate} \times \text{employer's adjustment factor for the uniform fixed rate, determined by the Commission after actuarial valuation}$$

CHAPTER IV FINAL AND TRANSITIONAL PROVISIONS

30. For the purposes of determining the expected compensation cost for the years 1994 to 1997 pursuant to sections 3, 14, and 15, the Commission shall apportion the insurable wages earned by the auxiliary workers in the same manner as it would have apportioned the wages pursuant to the rules prescribed in the Regulation respecting the classification of employers, the statement of wages and the rates of assessment had that regulation been in force for those years, to the extent that the amount of said wages can be determined.

31. Notwithstanding section 12, the Commission shall establish the retained compensation cost of every accident that occurred and every disease reported in 1994 and 1995 by applying the following formula:

$$\text{retained compensation cost} = 100 \% \text{ of the compensation cost up to a maximum of } 50 \% \text{ of the maximum yearly insurable earnings}$$

32. Notwithstanding section 12, the Commission shall establish the retained compensation cost of every accident that occurred and every disease reported in 1996 by applying the following formula:

$$\text{retained compensation cost} = 100 \% \text{ of the compensation cost up to a maximum of } 50 \% \text{ of the maximum yearly insurable earnings} + 50 \% \text{ of the compensation cost that is greater than } 50 \% \text{ and less than or equal to } 100 \% \text{ of the maximum yearly insurable earnings}$$

33. Where it has determined the first- and second-level experience indices under sections 17 and 18 for the 1999 assessment year, the Commission shall also take into account, in determining the first- and second-level adjustment factors, the effect on the assessment of transactions relating to acquisitions and corporate reorganization.

34. This Regulation replaces the Regulation respecting personalized rates enacted by O.C. 260-90 of February 28, 1990. Notwithstanding the foregoing, the replaced regulation continues to apply to assessment years prior to the 1999 assessment year.

35. This Regulation has effect from the 1999 assessment year.

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

SCHEDULE 1

(s. 7, 20, 21)

For 1999, the qualifying threshold is \$1,000.

For 1999, the amount that applies in respect of the calculation in section 20 is \$3,000.

For 1999, the amount that applies in respect of the calculation in section 21 is \$140,000.

SCHEDULE 2

(s. 5)

The apportionment percentages that apply to the exceptional units for the insurable wages in respect of an employer contemplated in the third paragraph of section 5 are as follows:

In respect of Unit 90010: 13 %

In respect of Unit 80020: 9 %

SCHEDULE 3

(s. 11)

1. For the purpose of applying section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the assessment year, the Commission shall apply the following factor: 1

2. For the purpose of applying section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the two years preceding the assessment year, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated:

1) **Death:** accident or disease resulting in death in the year that the accident occurred or in which the disease was reported, or in the following year:

$$1 + (0.300 \times A);$$

2) **Inactive:** accident or disease that does not give rise to any income replacement indemnity in respect of the final quarter of the year prior to the year preceding the assessment year:

$$1 + (0.200 \times A);$$

3) **Active:** accident or disease that gives rise to income replacement indemnities in respect of the final quarter of the year prior to the year preceding the assessment year:

$$1 + (3.400 \times A);$$

where A corresponds to the coefficient determined by the Commission after actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections to the compensation cost of employment injuries that may be made outside the first- and second-level reference periods.

3. For the purpose of applying section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the three years preceding the assessment year, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated:

1) **Death:** accident or disease resulting in death in the year that the accident occurred or in which the disease was reported, or during the following two years:

$$1 + (0.210 \times B);$$

2) **Inactive:** accident or disease that does not give rise to any income replacement indemnity in respect of the year prior to the year preceding the assessment year:

$$1 + (0.120 \times B);$$

3) **Active:** accident or disease that gives rise to income replacement indemnities in respect of the year prior to the year preceding the assessment year:

(a) where there are no income replacement indemnities that relate to either one of the final two quarters of that year:

$$1 + (0.450 \times B);$$

(b) where the income replacement indemnities relate to either one of the final two quarters of that year:

$$1 + (2.160 \times B);$$

where B corresponds to the coefficient determined by the Commission after actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections to the compensation cost of employment injuries that may be made outside the first- and second-level reference periods.

4. For the application of section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the four years preceding the assessment year, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated:

1) **Death:** accident or disease resulting in death in the year that the accident occurred or in the year that the disease was reported, or during the following three years:

$$1 + (0.150 \times C);$$

2) **Inactive:** accident or disease that does not give rise to any income replacement indemnity in respect of the two years prior to the year preceding the assessment year:

$$1 + (0.100 \times C);$$

3) **Active:** accident or disease that gives rise to income replacement indemnities in respect of the two years prior to the year preceding the assessment year:

(a) where the replacement indemnities relate to only one quarter of the two years:

$$1 + (0.275 \times C);$$

(b) where the income replacement indemnities relate to two quarters of the two years:

$$1 + (0.450 \times C);$$

(c) where the income replacement indemnities relate to three quarters of the two years:

$$1 + (0.625 \times C);$$

(d) where the income replacement indemnities relate to four quarters of the two years:

$$1 + (0.800 \times C);$$

(e) where the income replacement indemnities relate to five quarters of the two years:

$$1 + (0.975 \times C);$$

(f) where the income replacement indemnities relate to six quarters of the two years:

$$1 + (1.150 \times C);$$

(g) where the income replacement indemnities relate to seven quarters of the two years:

$$1 + (1.325 \times C);$$

(h) where the income replacement indemnities relate to eight quarters of the two years:

$$1 + (1.500 \times C);$$

where C corresponds to the coefficient determined by the Commission after actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections to the compensation cost of employment injuries that may be made outside the first- and second-level reference periods.

5. For the purposes of this Schedule, "quarter" means:

1) the period commencing January 1 and terminating March 31;

2) the period commencing April 1 and terminating June 30;

3) the period commencing July 1 and terminating September 30;

4) the period commencing October 1 and terminating December 31.

6. For the purposes of this Schedule, an income replacement indemnity does not include an income replacement indemnity provided for in section 61 of the Act.

Notice

An Act respecting industrial accidents
and occupational diseases
(R.S.Q., c. A-3.001)

Experience ratios for 1999

Notice is hereby given that the Commission de la santé et de la sécurité du travail, at its meeting of 17 September 1998, adopted the Regulation respecting the experience ratios for 1999.

In accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation was published in the *Gazette officielle du Québec* of 15 July 1998 with a notice that it would be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

TREFFLÉ LACOMBE,
*Chairman of the board and
chief executive officer
of the Commission de la santé
et de la sécurité du travail*

Regulation respecting the experience ratios for 1999

An Act respecting industrial accidents
and occupational diseases
(R.S.Q., c. A-3.001, s. 454, 1st par., subpar. 8;
1996, c. 70)

1. The first- and second-level experience ratios for each unit of classification for 1994, 1995, 1996 and 1997 applicable for the purposes of fixing personalized rates for the assessment year 1999 are those appearing in Schedule 1.

2. This Regulation comes into force as of 1 January 1999.

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
10010	Operating a dairy cattle herd; raising cattle, buffalo, horses, wild boar; horse boarding service	0.5438	0.7964	0.5617		1.5261	
10020	Raising hog, sheep, goat, grain-fed and milk-fed heavy calves	0.5857	0.6253	0.5676		1.3129	
10030	Raising, catching and caging poultry; raising fur-bearing animals; raising earthworms; raising rabbits; pisciculture; apiculture	0.6490	0.5800	0.4182		1.1466	
10040	Field-crop farming; fruit or vegetable farming; ornamental plant cultivation; mushroom production; Christmas tree farming; maple syrup production; tobacco production; reforestation plant cultivation	0.5605	0.5617	0.4817		1.2174	
11010	Inshore or offshore fishing; underwater diving services	0.1298	0.2651	0.4126		0.9484	
13010	Surface iron ore mining with or without concentration; pelletization of iron ore	0.2077	0.2206	0.1334		0.3418	
13020	Metal mining, except iron mines; treatment, concentrating or smelting metal ores, except iron ore	0.6898	0.5690	0.3264		1.6615	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
13030	Asbestos mining	0.3429	0.3338	0.1666		0.7548	
13040	Peat extraction or manufacturing peat-based products; mining or crushing quartz or other industrial siliciferous ores; underground mining of non-metal ores, not specified in other units	0.5894	0.4411	0.3332		0.7608	
13050	Operating a cut-stone quarry; operating a crushed stone quarry with blasting and drilling; mine prospecting with blasting or with crawler tractors	0.4643	0.8212	0.4835		1.2235	
13060	Operating a crushed stone quarry without blasting or drilling; rock or gravel crushing with movable crushers; operating a gravel pit with or without crushing; operating a sandpit	0.6653	0.5306	0.4418		1.6813	
13070	Drilling ore for the removal of cores for mine prospecting; drilling oil or natural gas wells; other technical work incidental to drilling oil or natural gas wells	0.5941	0.7475	0.3209		1.9207	
13090	Mine prospecting not specified in other units; line cutting; geophysical surveys; geological work	0.3322	0.4926	0.2276		0.9152	
13100	Contract operation of a mine; digging ramps and crossing banks; other contract work relating to operation of mines	0.6231	0.5294	0.4486		2.1619	
14010	Forestry operations	1.0811	0.9897	0.7489		2.9314	
14020	Forestry development	1.1944	1.0377	0.8441		2.1650	
14030	Tree work	1.8403	1.7262	1.2781		3.9838	
20010	Slaughtering livestock; preparing, processing, drysalting or canning meat; manufacturing mineral or animal oil or shortening	1.2544	1.2716	0.9937		1.3324	
20020	Slaughtering poultry or rabbits; dressing, processing or canning poultry or rabbits	0.9032	0.9568	0.7052		1.1745	
20030	Preparing or processing fish, including canning	0.4921	0.5394	0.3879		1.5903	
20040	Processing, canning or freezing fruits or vegetables; preparing natural casings for delicatessen	0.6964	0.6379	0.4568		1.1601	
20050	Operating a dairy work; water bottling, with or without distribution; manufacturing and delivering blocks of natural or artificial ice	0.3716	0.3820	0.3041		0.5092	
20060	Flour mill	0.5981	0.6646	0.5165		1.4032	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
20070	Processing meat unfit for human consumption or abattoir waste	0.3700	0.3797	0.3600		0.3584	
20080	Grain milling	0.3588	0.4025	0.3240		0.6513	
20090	Manufacturing bakery, pastry or biscuit products, with or without distribution	0.5891	0.5541	0.5048		1.0087	
20100	Processing cane or beet sugar; manufacturing confectionery	0.4993	0.3972	0.2974		0.4768	
20110	Roasting and blending coffee; packing tea; roasting almonds	0.2521	0.2693	0.2091		0.4615	
20120	Manufacturing potato chips	0.4880	0.4304	0.3242		0.6474	
20130	Manufacturing margarine, vegetable oil or shortening; manufacturing convenience foods; manufacturing yeast or condiments; grinding and preparing spices; manufacturing or processing food products, not specified in other units	0.6482	0.5732	0.4338		0.9602	
20140	Manufacturing soft drinks, with or without distribution	0.5160	0.4589	0.3769		0.6693	
20150	Distillery; manufacturing wine or cider	0.3113	0.2044	0.1711		0.4565	
20160	Brewing beer, with or without distribution; manufacturing malt	0.4882	0.4252	0.3071		0.5698	
20170	Manufacturing tobacco products	0.1263	0.1453	0.0838		0.1426	
21010	Manufacturing tires or rubber treads for tires	0.2288	0.2403	0.2469		0.3376	
21020	Manufacturing adhesive tape or damper mats and rug underlays; manufacturing clothing or industrial parts or cellular products made of rubber	0.6187	0.7432	0.6051		0.8833	
21030	Manufacturing foamed or expanded plastic products; wholesaling foam rubber	0.5856	0.3821	0.3709		0.7246	
21040	Manufacturing plastic pipes or pipe fittings	0.6260	0.4964	0.4382		1.0931	
21050	Manufacturing plastic film and sheeting; manufacturing plastic bags	0.5920	0.5287	0.4765		0.8232	
21060	Manufacturing stratified or reinforced plastic products, except boats; manufacturing plastic products, not specified in other units	0.5866	0.5330	0.4462		0.8975	
22010	Leather tanning; custom-dressing furs; wholesaling raw hides or skins	0.6175	0.5101	0.8640		1.0427	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
22020	Manufacturing footwear; shoe repairing; manufacturing footwear parts except rubber parts	0.4952	0.4543	0.3336		0.9003	
22040	Manufacturing handbags or purses; manufacturing leather or imitation-leather goods, not specified in other units; manufacturing luggage, other than in wood and in metal	0.2752	0.1909	0.2728		0.5442	
22050	Manufacturing fibres or yarn from artificial or synthetic material; texturizing yarn	0.3904	0.3414	0.2117		0.7221	
22060	Manufacturing thread or yarn, without weaving	0.4293	0.4525	0.3344		0.7682	
22070	Weaving textiles other than carpets; recycling textile waste; preparing cotton-wool or flock	0.4985	0.4601	0.3099		0.6719	
22080	Manufacturing knitted fabrics	0.4626	0.4164	0.3514		0.7976	
22090	Manufacturing carpets	0.5038	0.4542	0.3758		0.7204	
22100	Manufacturing textile products, not specified in other units; manufacturing zippers or umbrellas	0.4321	0.3915	0.3319		0.7957	
22110	Finishing textiles; steam shrinking of fabrics	0.4690	0.4206	0.2723		0.7913	
22120	Manufacturing first-aid products	0.3670	0.3049	0.1602		0.4673	
22140	Manufacturing clothing or clothing accessories, not specified in other units	0.2921	0.2542	0.2022		0.6390	
22150	Knitting clothing or accessories, including assembling	0.3142	0.2899	0.1754		0.5958	
22160	Manufacturing ladies undergarments and swimsuits	0.1908	0.1903	0.1157		0.4351	
23050	Manufacturing in a shop custom woodwork to be attached to a structure; mass production of wooden cabinets	0.5602	0.6112	0.5414		1.0278	
23060	Manufacturing wooden doors or windows	0.5055	0.4884	0.4099		0.7658	
23070	Manufacturing wooden roof trusses or laminated wood framework	0.6704	0.8880	0.9111		1.2584	
23090	Manufacturing wooden or metal coffins or frames; manufacturing pipe organs, pianos or other musical instruments	0.6171	0.5839	0.5270		0.9011	
23120	Manufacturing miscellaneous wooden goods, not specified in other units	1.1135	0.9758	0.7688		1.7882	
24010	Manufacturing metal furniture or fixtures	0.7416	0.7458	0.6056		0.9811	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
24020	Manufacturing custom wooden furniture in a workshop; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments	0.6749	0.6828	0.6584		1.5622	
24030	Mass assembling of wooden furniture or furniture frames, with or without upholstering; upholstering custom furniture in a workshop; repairing wooden or upholstered furniture; manufacturing upholstered mattresses or bed springs	0.4626	0.4657	0.3059		0.8779	
24040	Mass production of wooden furniture or furniture frames, with or without upholstering	0.6961	0.7367	0.5601		1.0395	
25410	Manufacturing prefabricated wooden houses, house panels or mobile homes	0.6823	0.8544	0.6884		1.5665	
26010	Printing; silkscreen printing	0.2677	0.2622	0.2004		0.4494	
26020	Operating a bindery	0.6902	0.5017	0.3971		1.3350	
26030	Metal typesetting (typography-linotyping); stereotyping; lithography; manufacturing plates for printing; developing and printing films	0.1242	0.0856	0.0944		0.2387	
26040	Printing and publishing a daily; printing and publishing	0.1033	0.0827	0.0719		0.1642	
27020	Manufacturing steel castings (steel foundry); lead or lead alloys rolling, casting or extruding	1.0927	0.9716	0.8615		1.6711	
27030	Manufacturing steel; processing steel by rolling and forging	0.4503	0.4711	0.4269		0.6968	
27040	Manufacturing titanium slag and pig iron; manufacturing metal powder, steel pipe or tubing; manufacturing ferro-alloys	0.4075	0.3737	0.2921		0.4980	
27050	Manufacturing iron castings (cast-iron foundry)	0.8176	0.7993	0.5238		0.9151	
27060	Primary manufacturing of aluminium	0.1731	0.1664	0.1193		0.2379	
27070	Electrolytic refining of copper or zinc and processing of their by-products	0.1675	0.1429	0.0933		0.1979	
27080	Aluminium and aluminium alloys rolling	0.1948	0.1795	0.1455		0.3718	
27090	Extruding aluminium, copper or their alloys	0.4856	0.4401	0.2543		0.5019	
27110	Non-ferrous metal pressurized casting; non-ferrous metal casting; manufacturing aluminium or light alloy automobile parts	0.4852	0.5948	0.5189		0.7620	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
28010	Casting or overhauling high pressure boilers, tanks or heat exchangers	0.5952	0.5571	0.4176		0.9790	
28020	Manufacturing metal structural components	0.8982	0.9450	0.7461		1.3559	
28030	Manufacturing metal windows or doors; repairing industrial doors; manufacturing other ornamental and architectural metal products	0.4736	0.4582	0.4446		0.9028	
28040	Manufacturing ornamental metal products; operating a welding shop; manufacturing motor vehicle springs, mufflers or exhaust pipes	0.9456	0.9270	0.7045		1.6372	
28050	Electrolytic or chemical plating; heat treating of metals	0.6304	0.7029	0.6017		1.0132	
28060	Workshop painting, dyeing or coating metal products	0.6304	0.7029	0.6017		1.0132	
28070	Manufacturing or repairing metal containers or their lids	0.5608	0.3203	0.2613		0.6961	
28080	Manufacturing other products by metal stamping or matrixing	0.5947	0.5595	0.4682		0.9092	
28090	Manufacturing metal wire or cable, metal rods, welding electrodes or other metal wire products; applying metal powder to metal parts	0.5117	0.4861	0.3535		0.7494	
28100	Manufacturing industrial fasteners or metal springs	0.5709	0.4641	0.3156		0.8508	
28110	Manufacturing basic hardware articles or small hand or garden tools; manufacturing industrial dies, moulds, cutting tools and punches	0.4275	0.4282	0.3313		0.6785	
28120	Manufacturing heating equipment	0.3276	0.3578	0.3034		0.4541	
28130	Machine shop piece work; rebuilding mechanical motors	0.5298	0.5316	0.3947		0.8125	
28140	Manufacturing or assembling metal products, not specified in other units	0.7004	0.6009	0.5176		0.8495	
29010	Manufacturing agricultural equipment or implements	0.7311	0.7231	0.5584		1.0216	
29020	Manufacturing commercial refrigeration equipment or air conditioning equipment	0.5330	0.3170	0.4816		0.8161	
29030	Manufacturing conveyors	0.5641	0.5155	0.5790		0.7974	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
29040	Manufacturing and installing or repairing hydraulic or pneumatic pressure cylinders	0.4749	0.4918	0.3060		0.7753	
29050	Manufacturing or repairing heavy machinery; manufacturing industrial equipment; constructing or repairing locomotives or freight cars	0.5496	0.4912	0.4044		0.6944	
29070	Manufacturing sewing machines or small electrical appliances; manufacturing machinery and equipment, not specified in other units	0.2911	0.3406	0.2635		0.4943	
29080	Manufacturing major electrical appliances; repairing electrical household appliances	0.2585	0.2030	0.1354		0.3140	
29090	Manufacturing lighting fixtures	0.4461	0.4315	0.2236		1.0057	
29110	Manufacturing electronic household equipment; assembling lighting fixtures	0.3438	0.6375	0.2583		1.0234	
29120	Manufacturing electronic parts or components; manufacturing electronic equipment, not specified in other units	0.0805	0.0696	0.0510		0.1038	
29130	Manufacturing lightning rods, high voltage line circuit breakers or distribution transformers	0.2370	0.2967	0.2794		0.5273	
29140	Manufacturing high power transformers; manufacturing or assembling batteries	0.4500	0.3863	0.2837		0.8494	
29150	Manufacturing control panels or electrical or pneumatic measuring instruments	0.2584	0.2142	0.1522		0.3406	
29160	Manufacturing or assembling electric motors or generators; repairing or rewinding electric motors	0.5050	0.3924	0.3098		0.5803	
29170	Manufacturing electrical wire or cable; manufacturing electric light bulbs	0.1767	0.1826	0.1601		0.2591	
29180	Manufacturing electrical distribution parts or graphite electrodes	0.3565	0.3175	0.2810		0.6023	
30010	Repairing, reworking, finishing or reconditioning aircraft; machining or assembling aircraft parts manufacturing	0.2250	0.1826	0.1579		0.2355	
30020	Constructing aircraft	0.1724	0.1842	0.1219		0.1673	
30030	Manufacturing aircraft parts by microfusion with casting	0.3965	0.2515	0.3318		0.8334	
30040	Constructing trucks	0.3730	0.3947	0.2506		0.4770	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
30050	Constructing automobiles	0.5446	0.3292	0.2428		0.7070	
30060	Constructing buses or long-distance coaches	0.7908	0.8011	0.6039		1.2816	
30070	Manufacturing or assembling truck boxes, with or without installation	0.8657	0.8484	0.6968		1.0112	
30080	Manufacturing, with or without repairing, motor vehicle trailers; manufacturing house trailers or tent trailers; manufacturing and renting movable shelters; finishing van interiors	0.8967	0.9647	0.4980		1.1737	
30110	Manufacturing or repairing motor vehicle or machine radiators	0.4188	0.5155	0.3987		0.8037	
30130	Constructing or repairing railway passenger cars	0.4234	0.4261	0.1147		0.4524	
30160	Constructing or modernizing ships over 250 tonnes	1.1989	1.0560	0.6974		1.4573	
30170	Constructing or modernizing ships between 5 and 250 tonnes; minor repairs to ships over 5 tonnes	0.9311	0.8725	0.6344		1.9688	
30180	Manufacturing or repairing craft of 5 tonnes or less	0.9207	1.1660	0.6554		1.4702	
30190	Manufacturing snowmobiles, motorcycles, snowplows or all-terrain vehicles	0.2907	0.2724	0.2838		0.2862	
31010	Manufacturing clay products	0.5658	0.5403	0.2857		0.5858	
31020	Manufacturing cement or lime; manufacturing silicon carbide or gypsum panels	0.1985	0.1501	0.1291		0.2813	
31030	Manufacturing funeral monuments or other stone products	0.7292	0.6879	0.4912		1.5554	
31040	Manufacturing asbestos-cement products; manufacturing friction parts; manufacturing asbestos wire, cloth, ceiling components or gaskets	0.6190	0.5289	0.5236		0.8744	
31050	Manufacturing pipes, concrete masonry components and other concrete products similar to masonry components	0.5995	0.5591	0.5588		0.9024	
31060	Manufacturing or installing pre-cast concrete structural or architectural elements	1.1494	1.0828	0.8440		3.0288	
31070	Manufacturing ready-mix concrete; manufacturing asphalt	0.4789	0.3953	0.3622		0.8979	
31080	Manufacturing glass or glass products	0.6416	0.5451	0.5123		0.8148	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
31090	Manufacturing refractory products; manufacturing or processing charcoal	0.5403	0.3628	0.2185		0.5931	
31100	Manufacturing insulating material, not specified in other units	0.4396	0.4450	0.3167		0.7548	
31110	Refining crude petroleum; manufacturing petroleum and coal products, not specified in other units	0.0892	0.0847	0.0953		0.1111	
32010	Manufacturing industrial inorganic chemical products, not specified in other units	0.1598	0.1660	0.1318		0.2057	
32020	Manufacturing industrial organic chemical products or other chemical products, not specified in other units	0.1950	0.2084	0.1955		0.4856	
32030	Manufacturing plastics or synthetic resins	0.2490	0.3155	0.3262		0.5894	
32040	Manufacturing pharmaceutical products or drugs	0.1036	0.0865	0.0900		0.1424	
32050	Manufacturing paint, varnish, printing ink, adhesives or coatings	0.2719	0.2296	0.2253		0.5331	
32060	Manufacturing soap or cleaning products	0.3059	0.3152	0.1838		0.5064	
32070	Manufacturing toiletries	0.2546	0.2267	0.1854		0.3743	
32080	Manufacturing ammunition	0.1540	0.1298	0.1052		0.1352	
32090	Manufacturing explosives	0.2779	0.2541	0.2331		0.5979	
33010	Assembling watches or clocks; operating an optical laboratory; manufacturing gold, silver or plated jewellery or ware; manufacturing orthopedic devices; assembling cartridges or cassettes	0.1539	0.1107	0.0755		0.2508	
33020	Manufacturing wooden or metal sporting goods or gymnasium equipment; assembling plastic or metal toys; manufacturing and repairing bicycles	0.7969	0.5921	0.3775		1.2930	
33030	Manufacturing, installing or repairing commercial signs	0.5872	0.5834	0.5138		1.1010	
33040	Assembling trophies or miscellaneous wooden, plastic, fiberglass or concrete products; manufacturing rubber pads, plaster goods, wax products, trophy parts or foundry models; stamping balloons; handicrafts	0.3934	0.4185	0.2763		0.8116	
33050	Manufacturing buttons, snap fasteners, needles, emblems, medals, pencils or pens	0.2620	0.2722	0.1770		0.3246	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
33060	Manufacturing vinyl tiles and vinyl linoleum; manufacturing heat-insulating products for piping	0.1913	0.2853	0.2198		0.2439	
34010	Sawmill	0.8974	0.8823	0.6635		1.4686	
34030	Manufacturing wooden pallets or containers used to handle or transport merchandise; manufacturing wooden fences	1.5545	1.4957	0.8790		2.4370	
34050	Drying wood; treating wood	0.7341	0.6528	0.5997		0.9607	
34060	Manufacturing solid wood panels	2.2946	1.2348	0.6924		1.8299	
34200	Manufacturing of paper pulp; manufacturing of paper and paperboard; manufacturing of wood fibre boards	0.2308	0.2244	0.1701		0.3725	
34210	Transformation of paper and paperboard; treatment of paper and paperboard; manufacture of particle board; coating of boards	0.4631	0.4254	0.3682		0.6370	
34220	Manufacturing of office supplies made of paper or paperboard	0.3569	0.3104	0.3220		0.7409	
34410	Bulk trucking activities	0.4564	0.4405	0.3840		1.2778	
34420	Trucking activities other than bulk trucking	0.5755	0.5615	0.4495		1.2126	
50010	Air transport; services incidental to air transport	0.1900	0.1911	0.1418		0.4160	
50020	Transporting marine freight; towing or docking boats; railway transport	0.3439	0.3196	0.2570		0.6323	
50030	Loading or unloading boats	0.7244	0.5459	0.5881		0.9561	
51010	Transporting passengers by intercity bus, school bus service or special transportation by bus, transportation by tour bus or chartered bus, including vehicle repair or maintenance	0.2307	0.2443	0.2056		0.5774	
51020	Transporting passengers by intercity bus, school bus service or special transportation by bus, transportation by tour bus or chartered bus, not including vehicle repair and maintenance	0.2577	0.2044	0.2064		0.6390	
51030	Mass transit in urban areas, with or without vehicle repair; transporting passengers by taxi	0.2875	0.2935	0.2676		0.4069	
52010	General local or long-distance transport; transporting or wholesaling fats or meats unfit for human consumption; transporting pelts	0.5755	0.5615	0.4495		1.2126	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
52020	Railway service; transporting motor vehicles; transporting by towing; transporting by float; non-standard transport	0.6806	0.5093	0.5110		1.3972	
52030	Furniture moving; transporting electronic equipment	1.1751	1.5124	1.3168		2.6015	
52040	Transporting freight in tank-trucks, not specified in other units; transporting explosives, corrosive, toxic or inflammable products; transporting petroleum products	0.3698	0.3375	0.2806		0.7572	
52050	Bulk trucking; snow removal	0.4564	0.4405	0.3840		1.2778	
53010	Storage service	0.4880	0.4314	0.3942		0.8611	
53020	Wrapping or packing service with or without marketing	0.5360	0.6118	0.5239		1.3034	
60010	Operating a radio station; operating telephone lines or telephone exchanges; intercommunication services; recovering or repairing telephones; splicing telephone cables	0.0443	0.0381	0.0377		0.0852	
60020	Operating a television station; producing or distributing motion pictures or other audio and video material; operating a motion picture or a drive-in theater; operating an orchestra, a disco-mobile, a singing group, a theater company or a theatrical agency; leasing or renting halls; installing equipment for social dances	0.0930	0.0812	0.0624		0.1854	
60030	Cable television service; installing radio or television antennas; radio, television or cable connection work	0.2411	0.1824	0.1577		0.3102	
60040	Courier service; home small parcel delivery service	0.6687	0.7475	0.6599		0.9798	
60050	Operating a recreational centre; operating a professional sports club; operating a curling club; operating a bowling alley or a billiard parlour; operating a roller skating rink; operating a race track; operating a racket sports centre	0.1880	0.1818	0.1450		0.3535	
60060	Operating a golf course	0.2469	0.2160	0.2240		0.4505	
60070	Operating a ski centre; operating a snowmobile club	0.4329	0.4825	0.4536		1.1308	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
60080	Operating an amusement park or rides, an amateur sports club, a pleasure-boating club, a shooting club, or amusement and recreational services, not specified in other units; operating a Turkish bath, a massage parlour, a bodybuilding studio, a tanning salon, a shoeshine service or a checkroom service; organizing a public festival	0.2451	0.2016	0.1602		0.2965	
61010	Generating and distributing electric power	0.0672	0.0608	0.0551		0.0904	
61020	Operating a water distribution centre, a steam distribution centre or a natural gas distribution centre; operating and maintaining a gas or an oil pipeline	0.1365	0.1529	0.1491		0.2806	
61030	Maintaining a garbage dump; disposal of industrial waste; cleaning tanks, sewers, cesspools, septic tanks or industrial facilities; renting or leasing, with maintenance, portable chemical toilets	0.4939	0.5126	0.4418		0.9275	
61040	Garbage collection	0.9494	0.9659	0.8728		1.6970	
62010	Transporting milk and cream; wholesaling dairy products; wholesale or retail distribution of dairy products	0.3876	0.3646	0.2975		0.7268	
62020	Wholesaling fruit, vegetables or fish	0.5091	0.4386	0.3875		0.9019	
62030	Wholesaling meat and meat products	0.6035	0.5131	0.4040		0.9413	
62040	Wholesaling meat, including cutting up and carving	0.9276	1.1503	0.9029		1.8978	
62050	Wholesaling bakery or pastry products or distributing those products, wholesale or retail; retailing imported specialties, dietetic or natural food, delicatessen, pastries or seafood products	0.3876	0.2476	0.2406		0.8169	
62060	Wholesaling food, not specified in other units	0.5576	0.5509	0.4086		0.8199	
62070	Wholesaling carbonated beverages or water; distributing carbonated beverages or water, wholesale or retail; wholesaling beer	0.4937	0.6517	0.4696		0.8805	
62090	Wholesaling toiletries or drug sundries	0.1410	0.1073	0.1104		0.2207	
62110	Operating a grocery store	0.2590	0.2973	0.2352		0.4117	
62120	Operating a convenience store with or without gasoline sales	0.1916	0.1880	0.1560		0.5923	
62130	Operating a grocery-butcher shop	0.4644	0.4219	0.3207		0.7106	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
62140	Operating a butcher shop	0.5714	0.6024	0.3954		1.1818	
62150	Making and retailing bakery or pastry products	0.2813	0.3379	0.3422		0.6565	
62160	Fruit and vegetables retail business	0.3842	0.3732	0.2860		0.6624	
62170	Alcoholic beverages retail business	0.2207	0.2832	0.2225		0.3401	
62180	Operating a drugstore; operating a tobacco store; herbalist's shop; chocolate, delicacies or cookies shop, beauty products or cosmetics shop, or selling lottery tickets; operating a bus terminal or a contract post office	0.0978	0.0850	0.0719		0.1908	
63010	Wholesaling household, commercial or service industry furniture, or electrical household appliances; wholesaling floor coverings; leasing, wholesaling or retailing office equipment or furniture; leasing electrical household appliances or electronic household equipment	0.1598	0.1426	0.1191		0.3071	
63020	Wholesaling household dishware, pottery, glassware or similar household goods; wholesaling electronic household appliances	0.1885	0.1197	0.1103		0.4359	
63030	Wholesaling metals or alloys, including handling	0.5534	0.4466	0.3837		0.8047	
63040	Wholesaling hardware, plumbing or heating equipment and supplies, not specified in other units; wholesaling and installing safes, with or without repair; wholesaling sanitation equipment	0.1395	0.1347	0.1210		0.2632	
63050	Wholesaling or retailing lumber or building supplies; wholesaling or retailing firewood, coal or charcoal	0.4453	0.4517	0.3954		0.9049	
63060	Wholesaling doors, windows, exterior siding or garage equipment	0.3635	0.5081	0.2622		1.1475	
63070	Wholesaling or repairing farm or garden implements or equipment	0.3875	0.3778	0.2900		0.6488	
63080	Wholesaling, renting or leasing heavy machinery, with or without repair; renting or leasing handling equipment, trailers or containers	0.4239	0.3627	0.3196		0.6709	
63090	Wholesaling industrial handling equipment, with or without repair; wholesaling or repairing welding equipment	0.3343	0.3235	0.2547		0.6537	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
63100	Wholesaling, renting or leasing manufacturing machinery; wholesaling, renting or leasing commercial or industrial ovens or kilns	0.1466	0.1552	0.1104		0.2764	
63110	Wholesaling, renting, leasing, installing or repairing stage or discotheque lighting equipment; wholesaling, renting, leasing, installing or repairing swimming-pool accessories; wholesaling, renting, leasing of electric or diesel engines, electric generation equipment, pumping facilities or equipment for water treatment	0.2543	0.1936	0.1522		0.3838	
63120	Wholesaling, renting or leasing analytic and laboratory apparatus or medical or scientific equipment, with or without repair or installation; wholesaling of electronic parts or electrical supplies; wholesaling, renting or leasing measuring, calibrating or control instruments or communication equipment other than for automobiles	0.0638	0.0457	0.0424		0.1205	
63130	Wholesaling industrial or commercial scales; wholesaling or retailing kitchen cabinets; retailing doors or windows	0.1691	0.1661	0.1990		0.3369	
64020	Vulcanizing; wholesaling and retailing tires or tubes, with or without repair or installation	0.4211	0.5011	0.4003		1.0299	
64030	Wholesaling transportation equipment or equipment parts; wholesaling or retailing new, reconditioned or used automobile parts or accessories	0.2064	0.1894	0.1379		0.3113	
64040	Wholesaling or retailing automobiles, trucks or busses with or without repair; renting or leasing automobiles with or without repair; retailing and installing automobile windows or radios; upholstering and repairing of motor vehicle seats	0.2480	0.2472	0.1977		0.4383	
64050	Retailing, renting or leasing mobile homes, snowmobiles, motorcycles, travel trailers, tent trailers, including repair or service; retailing boats, outboard motors or boating accessories; renting or leasing, including service, small craft or recreational vehicles, not specified in other units; wholesaling snowmobiles, motorcycles, boats, outboard motors, boating accessories, ship's supplies, trailers or containers; wholesaling, without repair, semitrailers, travel trailers or tent trailers	0.3477	0.2633	0.2012		0.7665	
64060	Operating a service station with or without self-service; operating an automatic car wash; washing and cleaning motor vehicles and trucks	0.2984	0.3481	0.2645		0.7686	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
64070	Retailing gasoline, with or without service	0.2232	0.2171	0.1468		0.6057	
64090	Repairing motor vehicles, motor vehicle parts or industrial machinery parts, not specified in other units; motor vehicle towing service	0.5081	0.5023	0.4012		1.0309	
64100	Repairing motor vehicle bodies	0.4794	0.4150	0.3473		1.1105	
64110	Retailing and installing motor vehicle mufflers; repairing and installing motor vehicle suspension parts	0.8134	0.6883	0.5889		1.5016	
64120	Reclaiming and wholesaling used automobile parts and accessories	0.4120	0.4927	0.3445		0.7693	
65010	Retailing furniture, with or without household furnishings; retailing household electrical appliances, with or without electronic appliances or household electrical furnishings; retailing antique objects or furniture	0.3577	0.3191	0.2388		0.7748	
65020	Retailing or repairing sound or video equipment, electronic appliances, electrical furnishings, small (portable) electrical household appliances or electrical personal care appliances; retailing sewing machines	0.1089	0.0699	0.0543		0.2172	
65030	Retailing floor coverings	0.1863	0.1060	0.1872		0.3854	
65041	Retailing household furnishings or interior decoration accessories, not specified in other units; wholesaling piece goods, notions and other dry goods, draperies, household linen or other textile household furnishings	0.1681	0.1583	0.1374		0.4444	
65044	Retailing lighting fixtures	0.1681	0.1583	0.1374		0.4444	
66020	Wholesaling and distributing petroleum products, with or without maintenance or installation of related facilities	0.2163	0.2256	0.1942		0.4534	
66030	Wrecking automobiles; wholesaling metal waste	0.7760	0.8331	0.4967		1.9738	
66040	Selling non-metallic waste	1.0753	1.1297	0.8062		2.3458	
66050	Wholesaling or distributing newspapers, magazines, books or handbills; wholesaling paper or paper products	0.1875	0.1653	0.1735		0.3981	
66060	Wholesaling animal feeds, fertilizers, grain or cereals; wholesaling tobacco products; grain elevator service	0.3341	0.2905	0.2899		0.6300	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
66070	Wholesaling games, toys, sporting goods and equipment; retailing, renting or leasing sporting goods and equipment, with or without service	0.1185	0.1120	0.0838		0.2894	
66080	Wholesaling chemical products or cleaning products; wholesaling or maintaining chemical fire extinguishers	0.1179	0.1133	0.1143		0.2058	
66100	Wholesaling leather or imitation-leather products not specified in other units; wholesaling footwear or garment products; retailing footwear, garments, underwear, knitting products, fabrics, yarn, sewing products, handbags, luggage or other leather or imitation-leather products; manufacturing or storing fur garments or articles; linen rental service without washing equipment; costume or ceremonial apparel rental service	0.1241	0.1263	0.1109		0.3454	
66110	Operating a department store; operating a general merchandise store; operating a general store; operating a direct consumer distributing warehouse; display services; interior decoration design service; retailing home and automobile supplies	0.2995	0.3200	0.2215		0.4608	
66120	Retailing small goods, not specified in other units; retailing paint or wallpaper; retailing or repairing musical instruments or accessories or photography equipment; retailing domestic animals; photography; wholesaling jewellery items or photography equipment and supplies	0.0812	0.0993	0.0751		0.2288	
66130	Retailing hardware products or garden supplies; retailing lawn mowers, snow blowers, chain saws or similar equipment, with repair; wholesaling or retailing trees, shrubs, plants, flowers, supplies for lawn or garden or other nursery products	0.2257	0.2200	0.1973		0.5169	
66150	Retailing lumber and building supplies with hardware	0.3173	0.3059	0.2656		0.5508	
66160	Monuments and tombstones dealer; undertaking services, with or without ambulance services; operating a cemetery	0.1845	0.1931	0.1809		0.4365	
66170	Wholesaling or retailing, installing or cleaning swimming pools; constructing and installing in-ground pools	0.3294	0.2805	0.2959		0.6763	
69960	Repairing, installing or maintaining production machinery	0.4386	0.4796	0.4648		1.1389	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
70010	Insurance brokerage; operating a collection agency or a credit bureau; currency or securities brokerage, consulting or negotiation services; commodities exchanges or securities exchanges; financial institutions and financial intermediaries not specified in other units	0.0255	0.0253	0.0192		0.0617	
70020	Operating an insurance business; insurance services of the provincial administration	0.0258	0.0206	0.0201		0.0589	
70030	Operating residential or other buildings, including parking lots or parking garages; municipal housing bureau; disinfection, fumigation or extermination work	0.2196	0.2141	0.1785		0.5028	
70040	Insurance adjustment or evaluation services; operating a real estate agency; information, poll or research services; bailiff services; reprography services, typing services or other clerical work services supplied to firms or individuals	0.0515	0.0615	0.0355		0.1386	
71010	Operating a forwarding agency; freight inspection service; sales agent services; broker services not specified in other units	0.0478	0.0448	0.0395		0.1159	
71020	Operating a manpower agency; leasing the services of professional or technical personnel or other scientific or technical professionals such as draftsmen, biologists, biochemists, botanists, chemists, engineers, graphic designers and laboratory technicians, with the exception of aeronautics production or maintenance technicians; auctioneering or organizing auctions or merchandise liquidation services	0.0953	0.0611	0.0556		0.1969	
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	0.7112	0.8339	0.7064		1.3520	
71040	Operating a marine agency or a marine piloting firm; International Air Transport Association or Airline Communications and Information Services; operating a news agency or an advertising agency; rental of advertising space on billboards, display boards and commercial signs; drafting or practising architecture; urban planning services or business or management consulting services; law practice (advocate's or notary's office); accounting services (accountant's office); actuarial practice; operating a travel agency or wholesale tour business; wholesaling, renting or repairing computer systems; computer services, excluding the leasing of the services of data processing personnel; trustee in bankruptcy; taxation services or income tax return preparation services; graphic design services	0.0185	0.0157	0.0130		0.0480	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
71050	Consulting engineer's office; energy consulting services; operating a pure or applied research laboratory; operating a laboratory for analysis and testing; agricultural research services; geotechnical studies prior to construction work; land surveyor services; interpretation of aerial photographs; archaeological research; forestry technician services	0.0427	0.0428	0.0390		0.0876	
71060	Operating a security or an investigation agency	0.2193	0.1930	0.1717		0.3798	
71070	Managing subsidiaries or branches outside Québec (head office); writing or publishing a weekly, not including printing; electronic typesetting	0.0221	0.0194	0.0152		0.0441	
71080	Leasing the services of handling maneuvers, wrappers, merchandise reception or expedition employees, warehouse employees, solderers or automobile mechanics or industrial machinery employees, technical installation or machinery maintenance personnel	1.1477	1.4198	1.3430		1.7886	
71090	Leasing the services of manufacturing industries' workers or commerce or catering or maintenance chores personnel with the exception of those mentioned in another unit	0.6577	0.8137	0.2465		1.0250	
72010	Sûreté du Québec services; detention services	0.2936	0.3368	0.3139		0.6194	
72020	Provincial administrative services not specified in other units; administration of a regional county municipality; administration of an urban community, without police services	0.0282	0.0249	0.0242		0.0439	
72030	Job creation programs	0.1216	0.1268	0.0930		0.2601	
72040	Provincial agriculture, fisheries, feeding, natural resources services; services relating to construction workers	0.0742	0.0741	0.0483		0.1035	
72060	Provincial recreation and sports program management services	0.1327	0.1012	0.1206		0.1494	
72070	Transportation program management services	0.1465	0.1489	0.0917		0.2300	
72080	Managing, with service, a municipality or a municipal or an intermunicipal commission, a band council, an urban community including police services	0.2703	0.2861	0.2243		0.3895	
73010	Teaching services (except universities or general and vocational colleges, and except all level student trainees); operating a private museum; operating a historic site; library services	0.0681	0.0666	0.0553		0.1177	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
73020	Teaching services (student trainees)	n/a	n/a	n/a		n/a	
73030	Operating a general hospital	0.1567	0.1485	0.1180		0.1577	
73040	Operating a psychiatric hospital	0.1998	0.1720	0.1728		0.2052	
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	0.4957	0.4657	0.3802		0.6633	
73060	Operating a drop-in centre; operating a rehabilitation centre for alcoholics or drug addicts; operating a social or community service agency; operating a health or social services promotion body	0.1694	0.1624	0.1266		0.4655	
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	0.2244	0.1979	0.1822		0.3418	
73080	Operating a rehabilitation centre for the mentally handicapped	0.3263	0.2860	0.2077		0.5381	
73100	Operating a local community service centre	0.1366	0.1325	0.1125		0.2730	
73110	Child day-care centre	0.2943	0.2875	0.2622		0.5742	
73120	Operating a sheltered workshop; operating a work rehabilitation centre	0.5203	0.4968	0.4841		0.9237	
73130	Practising medicine and other specialties in the health-care field, not specified in other units; health or social services not specified in other units; hearing aid specialist's services; prescription optician's services; manufacturing dentures and braces (dental laboratories); retailing orthopedic aids, wigs or hair pieces	0.0442	0.0480	0.0400		0.1557	
73140	Ambulance service	1.0958	0.8537	0.6238		1.3137	
73150	University or vocational teaching services (except student trainees)	0.0339	0.0349	0.0272		0.0565	
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house	0.3810	0.3609	0.3100		0.7199	
74020	Operating a hunting or fishing outfitting operation; operating or managing a hunting or fishing area; operating a camping ground, a trailer park, a vacation camp or a recreation area	0.4087	0.2985	0.2969		0.8049	
74030	Operating a brasserie or a restaurant serving meals, without delivery	0.3038	0.2983	0.2189		0.5657	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
74040	Operating a brasserie or a restaurant serving meals, with delivery	0.3558	0.3390	0.2548		0.6260	
74050	Operating a cafeteria	0.4419	0.3600	0.3577		0.7080	
74060	Take-out food services	0.3635	0.3438	0.2659		0.5139	
74070	Operating a mobile canteen; catering services	0.5449	0.3627	0.2906		0.4462	
74080	Operating a tavern, a bar, a discotheque or a night club	0.1476	0.1718	0.1425		0.4205	
75010	Operating a barber shop or a hairdressing salon; operating a beauty salon	0.1308	0.1138	0.1126		0.4902	
75020	Domestic-use laundry or dry-cleaning service; clothing maintenance, pressing or repair service	0.1702	0.2986	0.2081		0.8727	
75030	Operating an industrial laundry with or without linen rental service; linen supply service, including washing	0.5594	0.6455	0.5085		1.2587	
75040	Commercial, industrial or residential building maintenance; carpet, rug, upholstery or fabric furniture cleaning service; lawn or shrub maintenance service; green areas fertilization services; window washing services	0.4392	0.5062	0.4126		0.8859	
76010	Veterinary services; artificial insemination services; egg candling or grading service; poultry sexing or debeaking; operating a hatchery; raising animals in laboratories	0.2269	0.2085	0.1424		0.4113	
76020	Wholesaling or operating vending machines; renting, leasing or operating coin-operated amusement machines, with or without service	0.2240	0.2396	0.1900		0.2557	
76030	Transporting animals; operating animal-drawn vehicles; wholesaling or auctioneering animals; operating a racing or horse-rental stable; operating a horseback-riding centre; operating a zoo; society for the protection of animals; raising or training pets; animal lodging and care services not specified in other units	0.6173	0.4827	0.4918		1.3237	
76040	Religious community	0.3666	0.3313	0.2631		0.6087	
76050	Managing, with service, a parish fabric, a church or a diocese; religious association or organization	0.1261	0.1405	0.1004		0.2639	
76060	Joint sector-based occupational health and safety association; association or organism, not specified in other units	0.0393	0.0405	0.0317		0.1094	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
76070	Renting or leasing bleachers or podiums for special events, portable equipment or tools for industry, construction, hobbies or household activities, including service; rental or leasing of scaffolds	0.4990	0.4061	0.3738		0.8071	
76080	Oil burner and furnace maintenance service; chimney sweeping	0.4947	0.3852	0.4022		1.0288	
80020	Work done both inside and outside offices	0.0541	0.0526	0.0502		0.1075	
80030	Excavation work; assembly of fences; installation of guardrails	0.4324	0.5154	0.3797		1.1249	
80040	Blasting; drilling; soil mechanics; pile-driving and special foundations	0.8273	1.0098	0.7731		3.2362	
80050	Paving work on public roads	0.4667	0.5027	0.3928		1.1445	
80060	Construction of energy transmission or distribution lines; construction of energy transforming stations	0.3435	0.4396	0.3343		1.2590	
80070	Rental of cranes with operators	0.3910	0.4381	0.6694		1.5740	
80080	Erecting metal frame structures and tanks	1.5383	1.3352	0.7476		4.8053	
80100	Cement work, concrete work	0.6481	0.6742	0.6832		1.7160	
80110	Carpentry work; joinery work; indoor renovation work	0.5977	0.6261	0.5062		1.8149	
80120	Work related to indoor systems: painting work; installation of flexible coverings, installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work	0.5305	0.5459	0.4099		1.9052	
80130	Roofing work; exterior cladding work on buildings; installation of gutters	0.8232	0.7435	0.7059		2.8641	
80140	Masonry work	0.6895	1.0052	0.6261		3.3633	
80150	Glass work; glazing work	0.7949	0.6940	0.5233		2.5316	
80160	Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work	0.4386	0.4796	0.4648		1.1389	
80170	Electrical work	0.3506	0.3804	0.3250		0.9227	
80180	Sheet metal work	0.6820	0.6577	0.4609		1.6750	
80190	Installation of electronic equipment, alarm or control systems	0.1606	0.1813	0.1287		0.3740	

Unit	Description	First-level experience ratios			Second-level experience ratios		
		1995	1996	1997	1994	1995	1996
80200	Refrigeration work, air conditioning work	0.5735	0.6246	0.4924		1.3981	
80210	Work related to mechanized transit systems	0.3478	0.2176	0.2411		0.8866	
80220	Renovation, stripping or demolition work	1.5925	1.2839	0.7153		2.7788	
80230	Landscaping work	0.8467	0.8487	0.7451		1.7369	
80240	Cleaning using sandblasting, steam jet or pressurized water	1.9406	1.5244	0.5965		3.9269	
80250	Ornamental building metal work	1.1394	1.5377	0.9147		3.5269	
80260	Installation of scaffolds	0.5977	0.6261	0.5062		1.8149	
80270	Paving work other than on public roads	0.4504	0.6884	0.5479		1.6814	
90010	Exceptional unit Work done exclusively in offices	0.0185	0.0157	0.0130		0.0480	
90020	Exceptional unit Salespersons or sales representatives	0.0478	0.0448	0.0395		0.1159	

2514

Draft Regulations

Draft Rules

An Act respecting lotteries, publicity contests and amusement machines
(R.S.Q., c. L-6)

Bingo games — 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 Rules to amend the Bingo Rules, the text of which appears below, may be approved by the Minister of Public Security upon the expiry of 45 days following this publication.

The draft Rules propose to allow the awarding of a consolation prize of a maximum value value of \$150 at a bingo event.

The draft Rules propose to reduce by a half the minimum cost of additional sheets sold in groups of three, six or nine cards, that is, respectively, from “\$1, \$2 and \$3” to “\$0.50, \$1.00 and \$1.50”.

Finally, the draft Rules specify that the minimum price of paper for the “Bonanza” and “Do-it-yourself” games and other special turns also applies to all cards up to a maximum of three if the game requires more than one card.

The proposed amendments are intended to foster the development of the bingo market.

To date, study of the draft Rules have shown no negative impact on businesses, including small and medium-sized businesses.

Further information may be obtained by contacting:

Marc Lajoie, advocate, Régie des alcools, des courses et des jeux, 1281, boulevard Charest Ouest, Québec (Québec) G1N 2C9; tel. (418) 644-0815; fax (418) 643-5971.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the President and Director General of the Régie des alcools, des courses et des jeux du Québec, 1281, boulevard Charest Ouest, Québec (Québec) G1N 2C9.

RICHARD ROY,
Acting President and Director General

Rules to amend the Bingo Rules(*)

An Act respecting lotteries, publicity contests and amusement machines
(R.S.Q., c. L-6, s. 20, 1st par., subpar *i*;
1997, c. 54, s. 2, par. 3)

1. The Bingo Rules are amended by adding the following after the second paragraph in section 7: “Notwithstanding the foregoing, a consolation prize of a maximum value of \$150 may be won at each event.”.

2. Section 31 is amended

(1) by substituting the amounts “\$0.50, \$1.00 and \$1.50” for the amounts “\$1, \$2 and \$3” in the third paragraph;

(2) by inserting the following after the word “card” in the fourth paragraph: “or per set of cards, for a maximum of three cards if the game requires more than one card”.

3. These Rules come into force on the fifteenth day following the date of their publication in the *Gazette officielle du Québec*.

2512

The Bingo Rules, approved by the Order of the Minister of Public Security dated 29 September 1997 (1997, *G.O.* 2, 5116), were last amended by the Rules to amend the Bingo Rules, approved by the Order of the Minister of Public Security dated 14 January 1998 (1998, *G.O.* 2, 347).

Draft Regulation

An Act respecting commercial fisheries and aquaculture (R.S.Q., c. P-9.01; 1998, c. 29)

Fishing ponds

— Various regulatory provisions

— 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 various regulatory provisions respecting fishing ponds, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The Act to amend the Act respecting the conservation and development of wildlife and the Act respecting commercial fisheries and aquaculture (1998, c. 29) came into force on 17 June 1998. One of the purposes of that Act is to transfer responsibility for administration of the standards concerning the operation of fishing ponds for commercial purposes, in particular the issue of licences and the development of regulatory standards for this sector of activities from the Minister of the Environment and Wildlife to the Minister of Agriculture, Fisheries and Food.

The draft Regulation proposes amendments to the Commercial Aquaculture Regulation, made pursuant to the Act respecting commercial fisheries and aquaculture (R.S.Q., c. P-9.01), in order to prescribe the standards applicable to fishing ponds, in particular, those related to licences, the conditions for the issue of those licences, as well as to the conditions applicable to subsequent applications for licences.

The draft Regulation proposes an annual cost of \$100 for each licence currently covered by the Commercial Aquaculture Regulation, including fish-breeding plant licences, and proposes an annual adjustment of that cost. It provides certain transitory provisions for persons who were holders of a licence before the transfer of responsibility of fishing ponds. It also abolishes the licence application form.

The draft Regulation also proposes the striking out of provisions related to the operation of fishing ponds in the Regulation respecting aquaculture and the sale of fish and in the Regulation respecting the scale of fees and duties related to the development of wildlife, made pursuant to the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1).

Further information may be obtained by contacting Danielle Hébert, Direction des analyses et des politiques, 200, chemin Sainte-Foy, 12^e étage, Québec (Québec) G1R 4X6, tel. (418) 528-2304, fax: (418) 643-8820.

GUY JULIEN,

Minister of Agriculture, Fisheries and Food

Regulation to amend various regulatory provisions respecting fishing ponds

An Act respecting commercial fisheries and aquaculture (R.S.Q., c. P-9.01, s. 49; 1998, c. 29, ss. 31 and 37)

1. The Commercial Aquaculture Regulation^(*) is amended by substituting the following for section 1:

“**1.** The Minister of Agriculture, Fisheries and Food shall issue a licence to operate a fish-breeding plant, a licence to cultivate aquatic plants on a commercial basis or a licence to operate a fishing pond to a person or partnership who applies therefor in writing in a document containing the following information:

(1) in the case of a legal person, partnership or natural person who operates an individual business under a name not including his family name or name:

(a) the registration number; and

(b) the telephone number and fax number, if any, of each place of business;

(2) in the case of a natural person who operates a business under his name:

(a) his registration number or his name and, in the latter case, the address of his domicile and that of his main place of business and of each place of business, including postal codes; and

(b) the telephone number and fax number, if any, of each place of business.

The application shall in addition be signed by the applicant or his duly authorized representative, with respect to the class of licence applied for, the species of fish or aquatic plants for which the licence is applied.”.

2. Section 2 is amended by adding the following at the end:

* The Commercial Aquaculture Regulation, made by Order in Council 1311-87 dated 26 August 1987 (1987, G.O. 2, 3368), has not been amended since it was made.

“(4) fishing pond.”.

3. Section 3 is amended by substituting “\$100” for “50 \$”.

4. The following is inserted after section 3:

“**3.1.** As of 1 January 2000, the cost of licences provided for in section 3 shall be indexed on 1 January of each year according to changes in the All-Item Consumer Price Index for Canada for the 12-month period ending on 30 September of the preceding year. Those changes shall be computed on the basis of the ratio between the index for the above-mentioned period and the index for the period preceding that period. The index for a period is the average of the monthly indexes published by Statistics Canada. The fees shall be reduced to the nearest dollar where they contain a fraction of a dollar less than \$0.50; they shall be increased to the nearest dollar where they contain a fraction of a dollar equal to or greater than \$0.50.

The Minister shall inform the public, through Part I of the *Gazette officielle du Québec* and by any other means as he considers appropriate, of the indexing calculated under this section.”.

5. The following division is inserted after section 13:

**“DIVISION 4.1
STANDARDS RELATING TO A FISHING POND
OPERATED FOR COMMERCIAL PURPOSES**

13.1. A person who applies for a licence to operate a fishing pond must provide, in his first application, the following information:

- (1) a copy of title deeds or lease;
- (2) an attestation from the municipality that the operation complies with the zoning in effect;
- (3) a plan indicating the geographical location of the project and the size of the fishing pond;

13.2. In each subsequent application for a licence, the person must send, at the time of his application, the report on the operation for the previous year to the year for which the licence is applied and any change in the particulars required under section 13.1.

The report on the operation of a fishing pond shall contain the following information:

- (1) the holder’s name and address;

- (2) the category of licence held; and

- (3) purchases, sales and end-of-year inventories for each fish species and age category.

13.3. The holder of a licence to operate a fishing pond shall post the licence or a copy of the licence in such a way that it can be read at all times from the entrance to each of the premises.

13.4. The holder of a licence to operate a fishing pond shall not keep fish in captivity or breed fish for any purpose other than angling.”.

6. Section 15 is amended

- (1) by inserting “, except for the holder of a licence to operate a fishing pond,” after the word “vouchers” in the second paragraph;

- (2) by adding the following at the end:

“Such registers and vouchers must indicate, for the holder of a licence to operate a fishing pond:

- (1) his purchases and sales of fish and end-of-year inventories;
- (2) the names and addresses of the persons from whom he purchased fish.”.

7. Section 17 is amended by inserting “, 13.3, 13.4” after the number “13”.

8. Schedule I to the Regulation is revoked.

9. Notwithstanding section 3, the cost of a licence to operate a fishing pond governed by section 2 of this Regulation is \$75 for the holder of a licence to operate a fishing pond issued under the Act respecting the conservation and development of wildlife who applies for a subsequent licence for the year 1999.

Regulation respecting aquaculture and the sale of fish

10. The Regulation respecting aquaculture and the sale of fish^(*) is amended by substituting “Breeding ponds and fish-tanks for baitfish” for the heading of Subdivision 1 of Division IV.

^{*} The Regulation respecting aquaculture and the sale of fish, made by Order in Council 1302-94 dated 17 August 1994 (1994, *G.O.* 2, 3951), was last amended by the Regulation made by Order in Council 706-97 dated 28 May 1997 (1997, *G.O.* 2, 2477).

11. Section 6 is amended by striking out the words “a fishing pond,” after the words “to operate”.

12. Section 7 is amended by striking out the words “a fishing pond or” after the words “to operate” in paragraph 1.

13. Section 8 is amended by striking out the first paragraph.

14. Section 9 is amended

(1) by striking out the words “a fishing pond,” after the words “to operate” in the first line of the first paragraph;

(2) by striking out subparagraph 1 of the third paragraph.

15. Section 10 is amended by striking out the words “a fishing pond,” after the words “to operate”.

Regulation respecting the scale of fees and duties related to the development of wildlife

16. The Regulation respecting the scale of fees and duties related to the development of wildlife^(***) is amended by striking out paragraph 1 of section 4.2.

17. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec* except for section 3 which will come into force on 1 January 1999.

2515

Draft Regulation

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001)

Interest

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 respecting interest, the text of which appears below, shall be adopted by the Commission,

*** The Regulation respecting the scale of fees and duties related to the development of wildlife, made by Order in Council 1291-91 dated 18 September 1991 (1991, *G.O.* 2, 3908), was last amended by the Regulation made by Order in Council 966-98 dated 21 July 1998 (1998, *G.O.* 2, 3302). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

with or without amendment, upon the expiry of forty-five (45) days after publication of this notice.

The draft Regulation stipulates in what circumstances and on what terms and conditions the Commission de la santé et de la sécurité du travail or an employer may be required to pay interest, as well as the rules for setting the rates of such interest. It replaces the Regulation respecting the interest to be added to the retrospective adjustment and the Regulation respecting the determination of the rate of interest applicable for the purposes of section 323 of the Act respecting industrial accidents and occupational diseases.

To date, study of the matter has revealed the following impact on the employers directly concerned:

- simplification of the rules in respect of interest: whereas previously the rules were to be found in the Act and in three separate regulations, they will now be contained in a single regulation, resulting in improved comprehension among employers of the rules pertaining to interest that they may be required to the pay to the Commission or that the Commission may be required to pay to them; and

- increased fairness among employers in that a single method of calculating interest will henceforth apply to all employers in respect of assessments pertaining to an assessment year after 1998.

Any interested person having comments to make on this draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to Roland Longchamps, Vice-Chairman for Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

TREFFLÉ LACOMBE,
*Chairman of the Board of Directors
and Chief Executive Officer of the
Commission de la santé et de la sécurité du travail*

Regulation respecting interest

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001, s. 454, paragraph 1, subparagraph 15)

CHAPTER I STATEMENT OF PURPOSE

1. The purpose of this Regulation is to determine in what cases, and on what terms and conditions the Commission de la santé et de la sécurité du travail or an employer shall be required to pay interest, as well as the rules for setting the rates of that interest.

CHAPTER II DEFINITIONS

2. In this Regulation:

“insurable wages” means the gross wages taken into consideration, in accordance with sections 289 or 289.1 of the Act, up to the maximum yearly insurable earnings established under section 66 of the Act.

“quarter” means one of the following periods:

- 1) the period commencing January 1 and terminating March 31;
- 2) the period commencing April 1 and terminating June 30;
- 3) the period commencing July 1 and terminating September 30;
- 4) the period commencing October 1 and terminating December 31.

CHAPTER III INTEREST APPLICABLE TO ASSESSMENTS FOR ASSESSMENT YEARS 1999 AND FOLLOWING

DIVISION I SCOPE OF APPLICATION

3. The rules in respect of interest prescribed in this Chapter apply to assessments for the assessment years 1999 and following.

DIVISION II INTEREST IN THE EVENT OF DEFAULT

4. An employer that fails to furnish the information or documents required under Division II of Chapter IX of the Act or to pay an assessment within the prescribed time limit, shall be required to pay interest to the Commission.

The interest shall be determined as follows:

1) where the employer fails to furnish the Commission with the information required under section 290 of the Act, interest is payable, for every day of delay, on the assessment determined on the basis of the insurable wages that are declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty stipulated in section 319 of said Act;

2) where the employer fails to transmit, within the prescribed time limit, in respect of an assessment year,

the statement referred to in sections 292 or 294 of the Act, interest is payable, for every day of delay, on the assessment determined on the basis of the insurable wages that are declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty stipulated in section 319 of said Act;

3) where the employer fails to pay its assessment within the prescribed time limit, interest is payable on the outstanding balance of the assessment appearing on the assessment notice and shall be calculated from the day following the issue date of said notice to the 20th day of the following month. For each subsequent month, if the failure persists, interest is payable on the balance outstanding on the 21st day of that subsequent month, and shall be calculated from the 21st day of the preceding month to the 20th day of said subsequent month.

5. Where the Commission has assessed an employer on the basis of insurable wages evaluated pursuant to section 307 of the Act, and has charged the employer interest in accordance with subparagraphs 1 or 2 of the second paragraph of section 4 and where it has adjusted the assessment pursuant to the third subparagraph of said section 307, the interest for which the employer remains liable for every day of delay, shall be determined pursuant to the second subparagraph of section 4, in which case, interest is payable on the assessment determined on the basis of insurable wages that are declared late, as well as on the penalty stipulated in section 319 of said Act.

DIVISION III INTEREST IN THE EVENT OF RE-DETERMINATION OR ADJUSTMENT OF AN EMPLOYER'S ASSESSMENT

6. The Commission or an employer, as the case may be, shall be required to pay interest in the following situations:

1) where the Commission adjusts the amount of the employer's assessment for the preceding year pursuant to section 306 of the Act;

2) where the Commission has adjusted the employer's assessment pursuant to the Regulation respecting retrospective adjustment of the assessment adopted by the Commission by resolution A-85-98 of September 17, 1998 (*G.O.* 2, No 41, 7 October 1998);

3) where the Commission recalculates an employer's assessment pursuant to the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits *.

* Publish in draft form in the *Gazette officielle du Québec*, n° 29, July 15, 1998, page 2899.

7. Interest is payable on the difference between the amount of the annual assessment determined pursuant to the recalculation or adjustment referred to in section 6 and the amount determined at the time of the most recent determination or adjustment.

8. Where an employer is required to pay interest under this Division, the interest shall be calculated from the day following the issue date of the first notice in respect of the annual assessment to the issue date of the notice in respect of the recalculation or adjustment.

Where the employer fails to furnish the Commission with the information required under section 290 of the Act within the prescribed time limit, the interest in respect of the assessment year for which it is in default shall be calculated from the sixty-first day following the hiring of the first worker to the issue date of the notice in respect of the recalculation or adjustment.

Where the employer fails to transmit, within the prescribed time limit, the statement required under sections 292 and 294 of the Act in respect of an assessment year, the interest in respect of that assessment year shall be calculated from March 15 of that assessment year, to the issue date of the notice in respect of the recalculation or adjustment.

9. Where the Commission is required to pay interest to an employer under this Division, the interest shall be calculated from the twenty-first day of the month following the day of the mailing of the first notice in respect of that annual assessment to the issue date of the notice in respect of the recalculation or readjustment.

Where the employer fails to furnish the Commission with the information required under section 290 of the Act within the prescribed time limit, the interest in respect of the assessment year for which the employer is thus in default shall be calculated from the twenty-first day of the month following the month of the sixtieth day following the hiring of the first worker.

Where the employer fails to transmit, within the prescribed time limit, the statement required under sections 292 and 294 of the Act in respect of an assessment year, the interest in respect of that assessment year shall be calculated from April 21 of the assessment year.

DIVISION IV INTEREST IN RESPECT OF STAGGERED PAYMENTS OF ASSESSMENTS

10. An employer that enters into an agreement with the Commission with respect to special terms and conditions of payment of its assessment under section 315 of the Act shall be required to pay interest in respect thereof.

Interest is payable on the balance of the assessment outstanding on the due date and shall be calculated from the day following the issue date of the assessment notice to the 20th day of the following month. For each subsequent month, interest is payable on the balance outstanding on the 21st day of the subsequent month and shall be calculated from the 21st day of the preceding month to the 20th day of the subsequent month.

DIVISION V DETERMINATION OF THE RATE OF INTEREST

11. The rate of interest applicable for the purposes of Division III shall be determined in respect of each quarter of a calendar year, as follows:

1) by establishing the arithmetic mean of the prime business lending rate as published by the Bank of Canada on the last Wednesday of each of the months falling within the three-month period ending the second month of the preceding quarter;

2) by rounding up the result obtained in subparagraph 1 to the nearest whole number, the half being rounded down to the nearest whole number.

12. The rate of interest applicable for the purposes of Divisions II and IV shall be that determined under section 11, increased by two percent.

13. For the purposes of calculating interest, the rates determined pursuant to sections 11 and 12 shall be apportioned daily. The rates thus determined shall take effect the first day of the quarter.

CHAPTER IV INTEREST APPLICABLE TO ASSESSMENTS FOR ASSESSMENT YEARS PRIOR TO THE 1999 ASSESSMENT YEAR

DIVISION I SCOPE OF APPLICATION

14. The rules in respect of interest prescribed in this Chapter provide for the determination of interest payable from January 1, 1999 in respect of the assessment for an assessment year prior to 1999.

DIVISION II INTEREST APPLICABLE TO ALL EMPLOYERS

15. Where the difference between the insurable wages actually paid in respect of a year by an employer and the estimate that the employer provided for the same year under section 292 exceeds an amount corresponding to 25 % of the estimate, the Commission shall charge the

employer interest on the difference between the amount of the assessment that should have been paid by the employer and that actually paid, from March 15 of the year in respect of which the under-reported estimate was submitted or, where applicable, from the sixty-first day following commencement of the employer's activities as provided for in section 290.

Notwithstanding the foregoing, where the employer corrects its under-reported estimate before October 31 of the year in respect of which the estimate was submitted, and where it pays to the Commission the difference between the amount of the assessment that the employer should have paid in respect of that year and that which the employer actually paid, the Commission shall take into account the new estimate for the purposes of determining the percentage referred to in the first paragraph.

16. An employer that enters into an agreement with the Commission in respect of special terms and conditions of payment of its assessment under section 315 of the Act, shall be required to pay interest.

Interest is payable on the balance of the assessment outstanding on the due date and shall be calculated from the day following the issue date of the assessment notice to the 20th day of the following month. For each subsequent month, the interest is payable on the balance outstanding on the 21st day of the subsequent month and shall be calculated from the 21st day of the preceding month to the 20th day of the subsequent month.

17. The Commission shall be required to pay interest where a decision in respect of the classification of an employer, rendered by the Commission pursuant to the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits or pursuant to an application filed under section 358 of the Act, or by the Commission des lésions professionnelles, results in a reimbursement to the employer.

The rate of interest thus applicable corresponds, in respect of each quarter, to the rate of interest for Québec savings bonds published in the *Gazette officielle du Québec*, in effect on the first day of the third month of the preceding quarter.

18. An employer that fails to furnish the documents required under Division II of Chapter IX of the Act or to pay an assessment within the prescribed time limit, shall be required to pay interest to the Commission.

The interest shall be determined as follows:

1) where the employer fails to furnish the Commission with the information required under section 290 of

the Act, interest is payable, for every day of delay, on the assessment determined on the basis of the insurable wages declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty stipulated in section 319 of said Act;

2) where the employer fails to transmit, within the prescribed time limit, in respect of an assessment year, the statement referred to in sections 292 or 294 of the Act, interest is payable, for each day of delay, on the assessment determined on the basis of the insurable wages declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty prescribed in section 319 of said Act;

3) where the employer fails to pay its assessment within the prescribed time limit, interest is payable on the outstanding balance of the assessment notice past due and shall be calculated from the day following the issue date of the notice to the 20th day of the following month. For each subsequent month, if the failure to pay persists, interest is payable on the balance outstanding on the 21st day of the subsequent month and shall be calculated from the 21st day of the preceding month to the 20th day of the subsequent month.

19. The rate applicable in the cases contemplated in sections 15, 16 and 18 shall be that determined in accordance to section 11, increased by two percent.

DIVISION III INTEREST TO BE ADDED TO THE RETROSPECTIVE ADJUSTMENT OF THE ASSESSMENT

§1. Interest to be added to the retrospective adjustment of the assessment for a year after 1993, but prior to 1999

20. This Subdivision applies to the retrospective adjustment of an annual assessment made as of the 1994 assessment year, or to the re-determination of the adjusted assessment made pursuant to the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits.

21. The applicable rate of interest shall be determined for each quarter in a calendar year, as follows:

1) by establishing the arithmetic mean of the prime business lending rate as published by the Bank of Canada on the last Wednesday of each of the months falling within the three-month period ending on the second month of the preceding quarter;

2) by rounding up the result obtained in subparagraph 1 to the nearest whole number, the half being rounded down to the nearest whole number.

For the purposes of calculating interest, the rates shall be apportioned daily. The rate of interest thus determined shall take effect on the first day of the quarter.

22. The interest to be added to the retrospective adjustment of the annual assessment of an employer shall be determined as follows:

1) by calculating the interest on the retrospectively adjusted assessment for the period commencing on July 1 of the assessment year and terminating on the date the retrospective adjustment was calculated;

2) by calculating the interest on the assessment payments made by the employer for the assessment year, including, where applicable, the payment of any provisional adjustment of the assessment and of the interest added thereto and, in the proportion determined below, on the staggered interest provided for in section 315 of the Act as that section read on December 31, 1998, or in section 16, from the date of each assessment payment or interest payment provided for in section 315 of the Act as it read on December 31, 1998 or of the date of each assessment payment agreed to under section 315 of the Act and of each interest payment prescribed in section 16 to the date on which the retrospective adjustment was calculated:

rate of interest in effect for the quarter

rate of interest in effect for the quarter
increased by 2 percent

The interest charged to the employer under sections 309, 319 and 320 of the Act as well as the penalty and the amount prescribed respectively in sections 319 and 321 of the Act, as those sections read on December 31, 1998, shall not be taken into account in calculating interest on assessment payments. Notwithstanding the foregoing, the interest prescribed in section 315 of the Act as that section read on that date, or in section 16, shall be added to the interest calculated pursuant to this subparagraph in the following proportion:

rate of interest in effect for the quarter

rate of interest in effect for the quarter
increased by 2 percent

3) by calculating the interest on amounts credited to the employer by the Commission for the assessment year, including, where applicable, any provisional adjustment of the assessment and the interest added thereto,

from the date of the assessment notice indicating the amount credited, to the date on which the retrospective adjustment was calculated;

4) by calculating the difference between the results obtained in subparagraphs 2 and 3; and

5) by determining the interest to be added to the retrospective adjustment by calculating the difference between the result obtained in subparagraph 1 and the result obtained in subparagraph 4, taking into account, where applicable, the interest added to the provisional adjustment in accordance with section 23.

23. At the time of the provisional adjustment of the employer's annual assessment, the Commission shall increase that adjustment by interest determined by performing the operations prescribed in section 22, taking into account the date on which the provisional adjustment was calculated.

§2. *Re-determination of the adjustment of the assessment for a year prior to 1994*

24. This Subdivision applies to a re-determination, pursuant to the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits, of an annual assessment prior to January 1, 1994 adjusted retrospectively.

25. The rate of interest applicable in respect of a given year shall be that in force on September 30 of the preceding year, determined in accordance with the first paragraph of section 28 of the Act respecting the ministère du Revenu (R.S.Q., c. M-31).

26. For calculation purposes, the rate shall be apportioned daily and shall remain the same for each day of the year.

27. For the purposes of this Subdivision, interest shall not be capitalized.

28. The interest to be added to the retrospective adjustment of an employer's annual assessment pursuant to a re-determination of the adjustment shall be determined as follows:

1) by calculating the interest on the retrospectively adjusted assessment for the period commencing on July 1 of the assessment year and terminating on the date the retrospective adjustment was recalculated;

2) by calculating the interest on the assessment payments made by the employer for the assessment year, including, where applicable, the payment of any provi-

sional adjustment of the assessment, of the retrospective adjustment, and, where applicable, of the re-determination of that adjustment, from the date of each payment to the date of the calculation referred to in this paragraph.

The interest charged to an employer under Division II, under sections 309, 315, 319 and 320 of the Act as those sections read on December 31, 1998, and the amount prescribed in section 321 of the Act as that section read on that date, shall not be taken into account in calculating interest on assessment payments. Notwithstanding the foregoing, the interest prescribed in section 315 of the Act as that section read on that date, as well as in section 16, shall be added to interest calculated under this subparagraph;

3) by calculating the interest on amounts credited to the employer by the Commission in respect of the assessment year, including, where applicable, any provisional adjustment of the assessment, the retrospective adjustment and, where applicable, a recalculation of that adjustment, from the date of the assessment notice indicating the amount, to the date of the calculation contemplated in this paragraph;

4) by calculating the difference between the results obtained in subparagraphs 2 and 3; and

5) by determining the interest to be added to the retrospective adjustment pursuant to the re-determination by calculating the difference between the result obtained in subparagraph 1 and the result obtained in subparagraph 4, taking into account, where applicable, the interest added to the provisional adjustment, the retrospective adjustment or a recalculation of the adjustment, determined pursuant to the Regulation respecting the interest to be added to the retrospective adjustment of the assessment as it read on December 31, 1998, or under this Regulation.

CHAPTER V CAPITALIZATION OF INTEREST

29. Subject to section 27, the interest prescribed in this Regulation shall be capitalized daily.

CHAPTER VI FINAL PROVISIONS

30. This Regulation replaces the Regulation respecting the interest to be added to the retrospective adjustment approved by Order in Council 1635-90 of February 28, 1990 and the Regulation respecting the determination of the rate of interest applicable for the purposes of section 323 of the Act respecting industrial accidents and occupational diseases, approved by Order in Council 1715-93 of December 1, 1993.

31. This Regulation comes into force on January 1, 1999.

2513

Draft Regulation

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

Dentists

— Code of ethics
— 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 Code of ethics of dentists, made by the Bureau of the Ordre des dentistes du Québec, the text of which is attached to this notice, may be submitted to the Government which may approve it, with or without amendment, upon the expiry of 45 days following this publication.

According to the Ordre des dentistes du Québec, the Regulation will allow the members of the Order to avoid undue pressure under which they may come for financial reasons and that could affect the quality of the practice of the profession.

According to the Order, the Regulation will have a favourable impact on the public because it will further the independence and disinterestedness of the dentist and a favourable impact on the dentists because it will not create more obligations than those to which they are already subject.

Further information may be obtained by contacting Ms. Diane Legault, Director General and acting Secretary, Ordre des dentistes du Québec, 625, boulevard René-Lévesque Ouest, 15^e étage, Montréal (Québec) H3B 1R2; tel. (514) 875-8511 or 1 800 361-4887; fax: (514) 393-9248.

Any person having comments to make is asked to send them before the expiry of the 45-day period, to the Chairman of the Office des professions du Québec, 800, place d'Youville, 10^e étage, Québec (Québec) G1R 5Z3. Those comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be forwarded to the professional order which made the regulation and to the people, departments and bodies interested in them.

ROBERT DIAMANT,
*Chairman of the Office
des professions du Québec*

Regulation to amend the Code of ethics of dentists*

Professional Code

(R.S.Q., c. C-26, s. 87, pars. 1)

1. Section 4.02.01 of the Code of ethics of dentists is amended by adding the following paragraph after paragraph w:

“(x) sharing his professional fees and revenues with a person who is neither a dentist nor a member of the Ordre des dentistes du Québec, or giving something back to her or forgetting in her favor beforehand.”

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

2508

Draft Rules

An Act respecting lotteries, publicity contests and amusement machines
(R.S.Q., c. L-6)

Publicity contests — 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 Rules to amend the Rules respecting publicity contests, the text of which appears below, may be approved by the Minister of Public Security upon the expiry of 45 days following this publication.

The draft Rules propose to increase from \$100 to \$2 000 the total value of the prizes below which regulatory standards provided for in the Rules respecting publicity contests do not apply. However, such a publicity contest will remain subject to certain standards applying to all publicity contests and intended to protect the contestants.

For publicity contests in which the value of the prizes exceeds \$2 000, the draft Rules propose that the person for whose benefit a publicity contest is held be required to file the rules of the contest at least ten days prior to the date on which the contest is launched instead of on the same day as is currently the case. The draft Rules will increase from \$1 000 to \$5 000 the minimum value of a prize offered to residents of Québec beyond which security is required.

Lastly, the draft Rules will modify the text that must be included in the rules of a publicity contest in order to harmonize it with the provisions of the Act respecting the implementation of the Act respecting administrative justice (1997, c. 43) which recently came into force.

To date, study of the draft Rules has shown that businesses, in particular small and medium-sized businesses, will benefit from the proposed simplified rules, because businesses that launch publicity contests in which the total value of the prizes offered does not exceed \$2 000 will no longer have to file any documents with the Régie des alcools, des courses et des jeux. However, they will have to pay the duties provided for in section 58 of the Act respecting lotteries, publicity contests and amusement machines.

Further information may be obtained by contacting:

Mr. Marc Lajoie, advocate, Régie des alcools, des courses et des jeux, 1281, boulevard Charest Ouest, Québec (Québec) G1N 2C9; tel. (418) 644-0815; fax: (418) 643-5971.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the President and Director General of the Régie des alcools, des courses et des jeux du Québec, 1281, boulevard Charest Ouest, Québec (Québec) G1N 2C9.

RICHARD ROY,
Acting President and Director General

* The Code of ethics of dentists (R.R.Q., 1981, c. D-3, r. 4) was last amended by the Regulation made by Order in Council 673-96 dated 5 June 1996 (1996, G.O. 2, 2729). For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 March, 1998.

Rules to amend the Rules respecting publicity contests(*)

An Act respecting lotteries, publicity contests and amusement machines
(R.S.Q., c. L-6, s. 20)

1. The Rules respecting publicity contests are amended in section 1

(1) by substituting the amount “\$2 000” for the amount “100 \$”;

(2) by adding the following at the end: “, with the exception of sections 5 and 6 that apply to all publicity contests in which the total value of the prizes offered exceeds \$100.”.

2. Section 2 is amended by substituting the following for paragraph 2:

“2. the text of the rules of the publicity contest ten days before the date on which it is publicized;”.

3. Section 3 is amended

(1) by substituting the amount “\$2 000” for the amount “1 000 \$” in the first paragraph;

(2) by striking out the following in the first paragraph: “, and five days before the contest is publicized in other cases.”.

4. Section 5 is amended by substituting the following for paragraph 10:

“10. the following text: “Any litigation respecting the conduct or awarding of a prize in this publicity contest may be submitted to the Régie des alcools, des courses et des jeux.”;”.

5. Section 8 is amended by substituting the amount “\$5 000” for the amount “1 000 \$” in paragraph 3.

6. These Rules come into force on the fifteenth day following the date of their publication in the *Gazette officielle du Québec*.

2511

* The Rules respecting publicity contests, made by the Régie des loteries et des courses at its sitting of 2 August 1982 (1982, *G.O.* 2, 2077), were last amended by the Rules respecting publicity contests (Amendment), made by the Régie des loteries et des courses at its sitting of 21 October 1991 (1991, *G.O.* 2, 4279). For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

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Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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