

Gazette officielle du Québec

Part 2 Laws and Regulations

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Coming into force of Acts

Gouvernement du Québec

O.C. 1485-98, 27 November 1998

An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety (1996, c. 70)

— Coming into force of certain provisions

COMING INTO FORCE of the Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety

WHEREAS the Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety (1996, c. 70) was assented to on 23 December 1996;

WHEREAS under section 58 of that Act, its provisions come into force on the date or dates to be fixed by the Government, except those of sections 1 to 3, 5 to 7, section 9 insofar as it enacts section 284.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001), section 21, paragraphs 2 and 3 of section 34, sections 35 to 37, paragraphs 1, 12 and 14 of section 44, sections 45 and 46 and sections 49 to 58, which came into force on 23 December 1996, and sections 47 and 48 which came into force on 31 March 1997;

WHEREAS by Order in Council 1295-97 dated 1 October 1997, 1 October 1997 was fixed as the date of coming into force of the following provisions of the Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety: section 9 insofar as it enacts section 284.2 of the Act respecting industrial accidents and occupational diseases, section 39 insofar as it enacts the second paragraph of section 357.1 of that Act, section 40, paragraph 2 of section 44 insofar as it enacts subparagraph 4.2 of the first paragraph of section 454 of that Act;

WHEREAS by Order in Council 1541-97 dated 26 November 1997, 1 January 1998 was fixed as the date of coming into force of the following provisions of the Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety: section 8, sections 10 to 18, paragraph 2 of section 19, paragraph 1 of section 20, sections 24 and 25, section 28, section 30, paragraph 1 of section 34, section 38, paragraph 2 of section 44 insofar as it enacts subparagraph 4.3 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases and paragraphs 3 to 5 of section 44;

WHEREAS it is expedient to fix 1 January 1999 as the date of coming into force of certain provisions of that Act;

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

THAT 1 January 1999 be fixed as the date of coming into force of the following provisions of the Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety: section 4, paragraph 1 of section 19, paragraph 2 of section 20, sections 22, 23, 26, 27, 29, 31 to 33, section 39 insofar as it enacts the first paragraph of section 357.1 of the Act respecting industrial accidents and occupational diseases, sections 41 to 43 and paragraphs 6 to 11 and 13 of section 44.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

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Regulations and other acts

Gouvernement du Québec

O.C. 1439-98, 27 November 1998

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

Fishing ponds
— **Regulations**
— **Amendments**

Regulation to amend various regulatory provisions respecting fishing ponds

WHEREAS under paragraphs 8, 9, 10 and 12 of section 49 of the Act respecting commercial fisheries and aquaculture (R.S.Q., c. P-9.01), the Government may make regulations on the matters mentioned therein;

WHEREAS under section 37 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), various regulatory provisions made under the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1) respecting fishing pond licences remain in force until they are replaced by a regulation made under the Act respecting commercial fisheries and aquaculture (R.S.Q., c. P-9.01);

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 30 September 1998 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to make the Regulation without amendment;

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

THAT the Regulation to amend various regulatory provisions respecting fishing ponds, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

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, pars. 8, 9, 10 and 12; 1998, c. 29, s. 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 and first 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 and specify, with respect to the category of licence applied for, the species of fish or aquatic plants for which the application is made.”

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

“(4) fishing pond.”

* 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.

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 the increase in the All-Item Consumer Price Index for Canada for the 12-month period ending on 30 September of the preceding year. That increase shall be computed by dividing the index for the above-mentioned period by 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 1 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 the deeds of ownership or lease;
- (2) an attestation from the municipality that the operation complies with the zoning by-laws in force;
- (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 year prior to the year for which the application is made 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 referred to 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 makes a subsequent application for a 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.

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

* 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).

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.

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Gouvernement du Québec

O.C. 1453-98, 27 November 1998

An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45)

Provision of compilations of information — Fees payable

Regulation respecting the fees for the provision of compilations of information

WHEREAS under section 77 of the Act respecting the legal publicity of sole proprietorships, partnerships and

legal persons (R.S.Q., c. P-45), the Inspector General of Financial Institutions may determine the fees payable by any person requesting a compilation of the information contained in the statements of information;

WHEREAS the Inspector General of Financial Institutions made the Regulation respecting the fees for the provision of compilations of information;

WHEREAS under section 77 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, such a regulation is subject to government approval;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Regulation respecting the fees for the provision of compilations of information was published in Part 2 of the *Gazette officielle du Québec* of 26 August 1998 with a notice of the Minister of State for the Economy and Finance that it could be approved by the Government upon the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to approve the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for the Economy and Finance:

THAT the Regulation respecting the fees for the provision of compilations of information, attached hereto, be approved.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting the fees for the provision of compilations of information

An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45, s. 77)

1. The fees payable by any person requesting a compilation of the information contained in statements of information are as follows:

(1) \$100 for each request for the compilation of information;

(2) \$0.10 for each registrant's record, where the data included in the statement of information was processed for compilation purposes;

* 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 1252-98 dated 30 September 1998 (1998, *G.O.* 2, 4260). For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

- (3) \$0.15 for each kilocharacter transmitted;
- (4) \$10, where the compilation is recorded on a disk;
- (5) \$10, where the compilation is provided by any means other than telematics;
- (6) \$0.05 for each printout, where the compilation of information is produced on paper.

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

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Gouvernement du Québec

O.C. 1466-98, 27 November 1998

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

Fiscal privileges — Members of a diplomatic mission or consular post and to the members of their families

CONCERNING the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families and other regulations to amend various regulations of a fiscal nature

WHEREAS under paragraph *e* of section 47 of the Land Transfer Duties Act (R.S.Q., c. D-17), the Government may make regulations to generally prescribe the measures required for the application of that Act;

WHEREAS under section 19 of the Tobacco Tax Act (R.S.Q., c. I-2), the Government may make such regulations, not inconsistent with that Act, as are considered necessary to carry into effect the provisions of that Act according to their true intent or to supply any deficiency therein;

WHEREAS under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Income Tax Act (R.S.Q., c. I-3), amended by section 242 of chapter 16 of the statutes of 1998, the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof

relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of that Act;

WHEREAS under the first paragraph of section 104 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), replaced by section 260 of chapter 16 of the statutes of 1998, the Government may, by regulation, generally prescribe any measure that is necessary or expedient for the purposes of that Act;

WHEREAS under subparagraph *d* of the first paragraph of section 5 of the Licenses Act (R.S.Q., c. L-3), amended by section 332 of chapter 85 of the statutes of 1997, the Government may make any regulation necessary for the application of that Act, in particular, to permit the percentage reduction in the specific duty applicable on the sale of beer for consumption in an establishment to be determined pursuant to section 79.11 of that Act;

WHEREAS under section 9.0.6 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations for the purposes of the International Fuel Tax Agreement to take all the measures necessary to implement the Agreement and its amendments;

WHEREAS under subparagraphs *a* to *c* of the first paragraph of section 96 of that Act, the Government may make regulations, in particular, to prescribe the measures required to carry out that Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, public servants or agents of the government of a country other than Canada, and the members of their families or personnel, prescribed international bodies, their head officers and their employees and the members of their families, and representatives of member States on prescribed international bodies and the members of their families and personnel;

WHEREAS under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), amended by section 107 of chapter 3 of the statutes of 1997, the Government may make regulations prescribing anything that, in particular, by Title III of that Act is to be prescribed and under paragraph *j* of that section 81, enacting any measure necessary or useful to carry out that Title III in particular;

WHEREAS under subparagraph *a* of the first paragraph of section 41 of the Act respecting real estate tax refund (R.S.Q., c. R-20.1), the Government may make regulations establishing what proof is required by the Minister of Revenue to establish the facts relevant to the determination of a real estate tax refund;

WHEREAS under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), amended by section 716 of chapter 85 of the statutes of 1997 and by section 313 of chapter 16 of the statutes of 1998, the Government may, by regulation, prescribe any measures required for the purposes of that Act;

WHEREAS pursuant to the Fuel Tax Act (R.S.Q., c. T-1), amended by sections 718, 719, 721 and 722 of chapter 85 of the statutes of 1997, the Government may, under subparagraph *b* of the sixth paragraph of section 2 of that Act, fix the amount of the fuel tax reduction for border, peripheral, specified and designated regions, under subparagraph *c* of the sixth paragraph of section 2 of that Act, determine which categories of fuel are affected by the fuel tax reduction, under paragraph *d* of section 24 of that Act, determine the documents to be produced by a person applying for a registration certificate, under subparagraph 9 of the first paragraph of section 50.0.12 of that Act, prescribe any measures necessary for the application of the International Fuel Tax Agreement and under the second paragraph of section 51.1 of that Act, fix the conditions and modalities of application of the reduction in the amount equal to the tax;

WHEREAS the Regulation respecting land transfer duties (R.R.Q., 1981, c. D-17, r.1) was made under the Land Transfer Duties Act, the Regulation respecting the application of the Tobacco Tax Act (O.C. 1929-86 dated 16 December 1986) was made under the Tobacco Tax Act, the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was made under the Taxation Act, the Regulation respecting the application of the Taxation Act (1980) (R.R.Q., 1981, c. I-4, r.1) was made under the Act respecting the application of the Taxation Act, the Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1) was made under the Licenses Act, the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1), the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation (O.C. 238-84 dated 1 February 1984), the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (O.C. 1285-87 dated 19 August 1987) and the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families (O.C. 1799-90 dated 19 December 1990) were made under the Act respecting the Ministère du Revenu, the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was made under the Act respecting the Québec Pension Plan, the Regulation respecting proof required

in determining real estate tax refund (R.R.Q., 1981, c. R-20.1, r.2) was made under the Act respecting real estate tax refund, the Regulation respecting the Québec sales tax (O.C. 1607-92 dated 4 November 1992) was made under the Act respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made under the Fuel Tax Act;

WHEREAS it is expedient to make the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families, to amend the Regulation respecting land transfer duties, the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the Taxation Act, the Regulation respecting the application of the Taxation Act (1980), the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families, the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families, the Regulation respecting contributions to the Québec Pension Plan, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act and to revoke the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation and the Regulation respecting proof required in determining real estate tax refund to give effect primarily to the fiscal measures and terminology-related amendments introduced, as the case may be, in the Act respecting land transfer duties, the Tobacco Tax Act, the Taxation Act, the Licenses Act, the Act respecting the Ministère du Revenu, the Act respecting the Québec sales tax and the Fuel Tax Act by chapter 64 of the statutes of 1993, chapter 22 of the statutes of 1994, chapter 49 of the statutes of 1995, chapter 39 of the statutes of 1996, chapters 3, 14, 31, 73 and 85 of the statutes of 1997 and chapter 16 of the statutes of 1998 and announced by the Minister of Finance in the Budget Speeches delivered on 2 May 1991, 14 May 1992, 12 May 1994, 9 May 1995, 9 May 1996, 25 March 1997 and 31 March 1998, and by the Ministère des Finances in the News Releases issued on 23 April 1993, 8 October 1993, 25 November 1993, 21 December 1994, 30 October 1996, 16 May 1997, 3 July 1997, 16 October 1997, 14 November 1997 and 23 June 1998 and in the technical document of 13 February 1991;

WHEREAS under section 50 of the Act respecting the Québec Pension Plan, amended by section 390 of chapter 85 of the statutes of 1997, an employee must make a

contribution for the year, deducted at source, to the Québec Pension Plan;

WHEREAS the obligation imposed on an employer to deduct at source the amount of a contribution owed by an employee is prescribed in section 59 of that Act and in sections 6 and 8 of the Regulation respecting contributions to the Québec Pension Plan;

WHEREAS section 6 of that Regulation allows the employer to compute that amount using the source deduction tables;

WHEREAS section 44.1 of that Act, amended by section 11 of chapter 73 of the statutes of 1997, fixes the rate of contribution at 7.0 % for the year 1999, an increase of 0.6 % over the year 1998;

WHEREAS it is expedient to substitute new source deduction tables applicable from 1 January 1999 to 31 December 1999 for Source Deduction Tables A and B respecting the Québec Pension Plan;

WHEREAS under section 73 of the Act respecting the Québec Pension Plan, amended by section 17 of chapter 73 of the statutes of 1997, Title III of the Act respecting the Québec Pension Plan is a fiscal law within the meaning of the Act respecting the Ministère du Revenu;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication prescribed by section 8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed in the regulation warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the lack of prior publication and such coming into force;

WHEREAS section 27 of that Act does not operate to prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS under section 48 of the Land Transfer Duties Act, section 20 of the Tobacco Tax Act, the second

paragraph of section 5 of the Licenses Act and the first paragraph of section 56 of the Fuel Tax Act, the regulations made under those Acts come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year;

WHEREAS under the second paragraph of section 1086 of the Taxation Act, amended by section 242 of chapter 16 of the statutes of 1998, the regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under the second paragraph of section 104 of the Act respecting the application of the Taxation Act, replaced by section 260 of chapter 16 of the statutes of 1998, the regulations made under that Act may, if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under the fourth paragraph of section 5 of the Licenses Act, as amended by section 332 of chapter 85 of the statutes of 1997, the regulations made during the year 1998 under that Act in respect of the reduction of the specific duty provided for in subparagraphs *d* and *e* of the first paragraph of section 79.11 may, notwithstanding the second paragraph, once published and if they so provide, apply from 26 March 1997;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, the regulations made under that Act may, if they so provide, apply to a period prior to their publication;

WHEREAS under the second paragraph of section 41 of the Act respecting real estate tax refund, any regulation made under that Act may, once published and if it so provides, take effect from any date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

WHEREAS under the second paragraph of section 677 of the Act respecting the Québec sales tax, the regulations made under that Act come into force on the date of their publication in the *Gazette officielle du Québec*, unless they fix another date which may in no case be prior to 1 July 1992;

WHEREAS under the second paragraph of section 50.0.12 of the Fuel Tax Act, notwithstanding the first paragraph of section 56 of that Act, the regulations made under Division IX.1 may, after publication and if they so provide, apply from 1 January 1996;

WHEREAS under the ninth paragraph of section 56 of the Fuel Tax Act, as amended by section 722 of chapter 85 of the statutes of 1997, regulations made in the year 1998 under that Act in respect of the tax reduction in the regions referred to in the second paragraph of section 2 may, once published and if they so provide, apply from a date prior to their date of publication but not prior to 26 March 1997;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and Minister of Revenue, and the Minister for Revenue:

THAT the Regulations attached hereto and entitled as follows be made:

— “Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families”;

— “Regulation to amend the Regulation respecting land transfer duties”;

— “Regulation to amend the Regulation respecting the application of the Tobacco Tax Act”;

— “Regulation to amend the Regulation respecting the Taxation Act”;

— “Regulation to amend the Regulation respecting the application of the Taxation Act (1980)”;

— “Regulation to amend the Regulation respecting the application of the Licenses Act”;

— “Regulation to amend the Regulation respecting fiscal administration”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families”;

— “Regulation to revoke the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation”;

— “Regulation to amend the Regulation respecting contributions to the Québec Pension Plan”;

— “Regulation to revoke the Regulation respecting proof required in determining real estate tax refund”;

— “Regulation to amend the Regulation respecting the Québec sales tax”;

— “Regulation to amend the Regulation respecting the application of the Fuel Tax Act”.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. a, and s. 97)

CHAPTER I INTERPRETATION

1. In this Regulation, unless the context indicates otherwise,

“consular employee” means a person employed in the administrative or technical service of a consular post;

“consular officer” means any person, including the head of a consular post, entrusted in that capacity with the exercise of consular functions, but does not include an honorary consular officer;

“consular post” means any consulate-general, consulate, vice-consulate or consular agency;

“diplomatic agent” means the head of a diplomatic mission or a member of the diplomatic staff of the mission;

“head of a diplomatic mission” means the person charged by the sending State with the duty of acting in that capacity;

“member of the administrative and technical staff” means a member of the staff of a diplomatic mission employed in the administrative and technical service of the diplomatic mission;

“member of the diplomatic staff” means a member of the staff of a diplomatic mission having diplomatic rank;

“permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the

applicable provisions of the laws of Canada concerning immigration.

CHAPTER II FOREIGN OFFICIALS

2. Subject to section 3, this Regulation applies to members of a diplomatic mission of a country other than Canada who are diplomatic agents or members of the administrative and technical staff of the mission.

It also applies to members of a consular post of a country other than Canada who are consular officers or consular employees.

3. This Regulation applies to an individual referred to in section 2 only if that individual

(1) is registered with the Ministère des Relations internationales;

(2) is not a Canadian citizen;

(3) is not a permanent resident; and

(4) is not performing the duties of an office or employment in Québec other than the individual's function with the government that the individual represents.

4. An individual referred to in section 2 shall be exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3), if the individual is not engaged in a business in Québec.

5. Subject to the third paragraph, an individual referred to in section 2 who is not carrying on a professional or commercial activity in Québec is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the first paragraph shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des

alcools du Québec that are designated by the Ministère des Relations internationales.

The individual referred to in the first paragraph shall be exempt from the payment of tax under the Tobacco Tax Act (R.S.Q., c. I-2) where the sale is made by one of the persons specified in paragraphs *a* and *e* of subsection 8.1 of section 23 of Part III of the Excise Tax Act (Revised Statutes of Canada, 1985, c. E-15).

6. An application for a refund or rebate under section 5 shall be filed within the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

CHAPTER III MEMBERS OF THE FAMILY OF A FOREIGN OFFICIAL

7. Subject to sections 8 to 10, this Regulation applies also to a member of the family of an individual referred to in section 2, if that member resides with the individual, is not a Canadian citizen and is registered with the Ministère des Relations internationales.

8. An individual referred to in section 7 who is a member of the family of a diplomatic agent referred to in the first paragraph of section 2 shall enjoy the fiscal privileges specified in sections 4 and 5, if

(1) for the purposes of section 4, that individual is not engaged in a business in Québec or performing the duties of an office or employment in Québec; and

(2) for the purposes of section 5, that individual is not performing the duties of an office or employment in Québec or carrying on a professional or commercial activity in Québec.

9. An individual referred to in section 7 who is not a permanent resident and is a member of the family of a member of the administrative and technical staff of a diplomatic mission referred to in the first paragraph of section 2 shall enjoy the fiscal privileges specified in sections 4 and 5, if

(1) for the purposes of section 4, that individual is not engaged in a business in Québec or performing the duties of an office or employment in Québec; and

(2) for the purposes of section 5, that individual is not performing the duties of an office or employment in Québec or carrying on a professional or commercial activity in Québec.

10. An individual referred to in section 7 who is not a permanent resident and is a member of the family of an individual referred to in the second paragraph of section 2 shall enjoy the fiscal privileges specified in sections 4 and 5, if

(1) for the purposes of section 4, that individual is not engaged in a business in Québec or performing the duties of an office or employment in Québec; and

(2) for the purposes of section 5, that individual is not performing the duties of an office or employment in Québec or carrying on a professional or commercial activity in Québec.

However, this section does not apply to an individual who is a member of the family of a consular employee employed at a consular post headed by an honorary consular officer.

CHAPTER IV TRANSITIONAL PROVISIONS

11. This Regulation has effect from 1 July 1992. However,

(1) where paragraph 1 of section 3 applies

(a) for the period that begins on 1 July 1992 and ends on 16 June 1994, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”;

(2) where section 5 applies

(a) for the period that begins on 1 July 1992 and ends on 22 April 1993, it shall be read as follows:

“5. Subject to the third paragraph, an individual referred to in section 2 who is not carrying on a professional or commercial activity in Québec is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II and III of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the first paragraph shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax for consumption other than on the premises, where the sale is made at any of the three branches of the Société des alcools du Québec that are designated by the Ministère des Affaires internationales.

The individual referred to in the first paragraph shall be exempt from the payment of tax under the Tobacco Tax Act where the sale is made with a manufacturer or importer who has entered into an agreement with the Minister under section 17 of that Act.”;

(b) for the period that begins on 1 July 1992 and ends on 22 April 1993, the value of the transaction and the formalities relating to the exemptions provided in the third and fourth paragraph of section 5, as they read in subparagraph *a* of paragraph 2 of section 11 of this Regulation, are set out in sections 6 and 7 of the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation, as it read before its revocation;

(c) for the period that begins on 23 April 1993 and ends on 9 May 1995, it shall be read as follows:

“5. An individual referred to in section 2 who is not carrying on a professional or commercial activity in Québec is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II and III of the Act respecting the Québec sales tax.”;

(3) where the second paragraph of section 5 applies for the period that begins on 10 May 1995 and ends on 31 March 1997, it shall be read with “, III and IV.2” replaced by “and III”;

(4) the third paragraph of section 5 has effect from 1 July 1998;

(5) the fourth paragraph of section 5 has effect from 10 May 1995;

(6) where section 7 applies

(a) for the period that begins on 1 July 1992 and ends on 16 June 1994, it shall be read with the words “Relations internationales” replaced by the words “Affaires internationales”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read with the words “Relations internationales” replaced by the words “Affaires internationales, de l’Immigration et des Communautés culturelles”.

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

Regulation to amend the Regulation respecting land transfer duties*

An Act respecting land transfer duties
(R.S.Q., c. D-17, s. 47, par. e)

1. The Regulation respecting land transfer duties is amended by replacing the heading of Division II by the following:

“APPLICATION FOR REGISTRATION OF A TRANSFER”.

2. Sections 17.1 and 18.1 of the Regulation are amended by replacing the words “a deed of transfer” by the words “an application for registration of a transfer”.

3. Section 20.1 of the Regulation is replaced by the following:

“20.1. For the purposes of section 20 of the Act, the registrar shall notify the Minister of Revenue of every transfer within fifteen days after the registration of the transfer.”.

* The Regulation respecting land transfer duties (R.R.Q., 1981, c. D-17, r.1) has not been amended since its revision.

4. Section 30.1 of the Regulation is amended by replacing the words “the deed of transfer” by the words “the application for registration of a transfer”.

5. The Regulation is amended, in the French text of the heading of Division V, by replacing the word “CORPORATIONS” by the word “SOCIÉTÉS”.

6. Section 41.3 of the Regulation is amended by replacing, in the French text, the word “corporation” by the word “société” wherever it appears.

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

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act*

Tobacco Tax Act
(R.S.Q., c. I-2, s. 19)

1. Section 1.1 of the Regulation respecting the application of the Tobacco Tax Act is amended

(1) by replacing, in the French text of the first paragraph, the word “corporation” by the word “société”;

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

“In addition, if the corporation has been in business for more than one year, it shall also furnish an attestation issued by the Inspector General of Financial Institutions who, at the time of the corporation’s application, indicates that the corporation is in compliance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), where the corporation is incorporated under the laws of Québec, or, where the corporation is incorporated under the laws of another jurisdiction, any similar document issued by the competent authority and certifying that the corporation complies with the laws of that jurisdiction.”;

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

* The Regulation respecting the application of the Tobacco Tax Act made by Order in Council 1929-86 dated 16 December 1986 (1986, G.O. 2, 3156) was last amended by the Regulation made by Order in Council 1635-96 dated 18 December 1996 (1996, G.O. 2, 5561). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

“In the case of a partnership, a copy of the partnership agreement and a copy of the partnership declaration filed with the Inspector General of Financial Institutions shall be furnished.”

2. Section 2 of the Regulation is amended by replacing the second paragraph by the following:

“The first paragraph does not apply in the case of cigarettes or preformed tobacco intended for sale in a duty free shop where the sale of merchandise free of duty or taxes is permitted under the Customs Act (Revised Statutes of Canada, 1985, c. 1, 2nd Supplement).”

3. Section 11 of the Regulation is amended

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

“11. Where security is required by the Minister to assure the payment of a month’s remittance under the agreement, the person referred to in section 10.1 shall be granted an amount corresponding to the premium paid by that person to obtain the security, up to \$4 per \$1,000 guaranteed by security.”;

(2) in the French text of the second paragraph, by replacing the words “du cautionnement” by the words “de la sûreté”.

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

Regulation to amend the Regulation respecting the Taxation Act*

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. e.2 and f)

1. (1) Section 21.11.20R1 of the Regulation respecting the Taxation Act is amended by inserting, after subparagraph vii of paragraph b, the following subparagraph:

“vii.1 in Ireland, the Irish Stock Exchange;”.

(2) Subsection 1 applies from the taxation year 1995.

2. (1) Section 22R1 of the Regulation is amended by replacing “sections 36.1, 309.1, 334.1 and” by the word

“section” and “those sections 36.1, 309.1, 334.1 and” by the words “that section”.

(2) Subsection 1 applies from the taxation year 1997.

3. (1) Section 22R1.2 of the Regulation is replaced by the following:

“22R1.2. For the purposes of section 22R1, where the individual is a person described in the second paragraph, the individual’s income earned in Québec and the individual’s income earned in Québec and elsewhere, computed for a taxation year under that section 22R1, shall be reduced by the amount deducted by the individual in computing the individual’s taxable income for the year under section 737.16.1, 737.21, 737.22.0.3, 737.25 or 737.28 of the Act, as the case may be.

The person contemplated in the first paragraph is a foreign researcher within the meaning assigned by paragraph a of section 737.19 of the Act, a foreign instructor within the meaning assigned by section 737.22.0.1 of the Act or an individual referred to in section 737.16.1, 737.25 or 737.28 of the Act.”;

(2) Subsection 1 applies from the taxation year 1997.

4. (1) Section 22R6 of the Regulation is replaced by the following:

“22R6. For the purpose of section 22R5, “gross revenue” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the business of the individual.”;

(2) Subsection 1 has effect from 30 October 1996.

5. (1) Section 22R15 of the Regulation is amended, in the second paragraph,

(1) by replacing, in the portion before subparagraph a, “sections 36.1, 309.1, 334.1 and” by the word “section”;

(2) by replacing subparagraph b by the following:

“(b) where the individual is a foreign researcher within the meaning assigned by paragraph a of section 737.19 of the Act, a foreign instructor within the meaning assigned by section 737.22.0.1 of the Act or an individual referred to in section 737.16.1, 737.25 or 737.28 of the Act, the amount deducted by the individual in computing the individual’s taxable income for the year under section 737.16.1, 737.21, 737.22.0.3, 737.25 or 737.28 of the Act; and”;

* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation made by Order in Council 1707-97 dated 17 December 1997 (1997, G.O. 2, 6348). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(2) Subsection 1 applies from the taxation year 1997.

6. The heading of Title III.2 of the Regulation is replaced by the following:

“EMPLOYEE BENEFIT PLANS”.

7. (1) Section 47.6R1 of the Regulation is replaced by the following:

“**47.6R1.** For the purposes of the second paragraph of section 47.6 of the Act, each of the following is a prescribed arrangement:

(a) the “Major League Baseball Players Benefit Plan” of the United States;

(b) an arrangement under which all contributions are made pursuant to a law of Canada or a province, where one of the main purposes of the law is to enforce minimum standards with respect to wages, vacation entitlement or severance pay; and

(c) an arrangement under which all contributions are made in connection with a dispute regarding the entitlement of one or more persons to receive benefits.”;

(2) Subsection 1 has effect from 1 January 1980.

8. (1) Section 87R4 of the Regulation is amended

(1) by replacing the period at the end of paragraph *e* by a semicolon;

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

“(f) the amount that the taxpayer is required to include, for the purposes of the Income Tax Act, in computing the taxpayer’s income for the year under paragraph *x.1* of subsection 1 of section 12 of that Act.”;

(2) Subsection 1 applies from the taxation year 1992.

9. (1) Section 92.5R2 of the Regulation is replaced by the following:

“**92.5R2.** For the purposes of this chapter, where a taxpayer has an interest in a debt obligation, in this section referred to as the “first interest”, under which there is a conversion privilege or an option to extend its term upon maturity, and, at the time the obligation was issued or, if later, at the time the conversion privilege or option was added or modified, circumstances could reasonably be foreseen under which the holder of the obligation would, by exercising the conversion privilege or

option, acquire an interest in a debt obligation with a principal amount less than its fair market value at the time of acquisition, the subsequent interest in any debt obligation acquired by the taxpayer by exercising the conversion privilege or option is a continuation of the first interest.”;

(2) Subsection 1 applies in respect of debt obligations acquired by reason of the exercise after 11 August 1993 of a conversion privilege or an option to extend the term of another debt obligation.

10. Section 92.5R3 of the Regulation is replaced, in the English text, by the following:

“**92.5R3.** The debt obligation referred to in section 92.5 of the Act is

(a) a debt obligation in respect of which no interest is stipulated to be payable in respect of its principal amount;

(b) a debt obligation in respect of which the proportion of the payments of principal to which the taxpayer is entitled is not equal to the proportion of the payments of interest to which the taxpayer is entitled;

(c) a debt obligation, other than one described in subparagraph *a* or *b*, in respect of which it can be determined, at the time the taxpayer acquired the interest therein, that the maximum amount of interest payable thereon in a year ending after that time is less than the maximum amount of interest payable thereon in a subsequent year; and

(d) a debt obligation, other than one described in subparagraph *a*, *b* or *c*, in respect of which the amount of interest to be paid in respect of any taxation year is, under the terms and conditions of the obligation, dependent on a contingency existing after the year.

In the first paragraph, a debt obligation includes all of the issuer’s obligations to pay principal and interest under that obligation.”.

11. (1) Section 92.5R4 of the Regulation is amended

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

“(c) in the case of a debt obligation described in subparagraph *c* of the first paragraph of section 92.5R3, other than an obligation in respect of which paragraph *c.1* applies, the amount determined under section 92.5R8;”;

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

“(c.1) in the case of a debt obligation described in subparagraph *c* of the first paragraph of section 92.5R3 for which the rate of interest stipulated to be payable in respect of each period throughout which the obligation is outstanding is fixed at the date of issue of the obligation and the stipulated rate of interest applicable at each time is not less than each stipulated rate of interest applicable before that time, the amount determined under section 92.5R8.1;”.

(2) Subsection 1 applies from the taxation year 1993.

12. Sections 92.5R5 to 92.5R8 of the Regulation is replaced, in the English text, by the following:

“**92.5R5.** The amount referred to in paragraph *a* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the debt obligation if the interest thereon for that year were computed on a compound interest basis using the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which an interest of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the interest, of all the maximum payments thereunder, equal to the cost thereof to the taxpayer.

92.5R6. The amount referred to in paragraph *b* of section 92.5R4 for a taxation year is the aggregate of all amounts each of which is the amount of interest that would be determined in respect of the taxpayer’s interest in a payment under the debt obligation if interest thereon for that year were computed on a compound interest basis using the specified cost of the taxpayer’s interest in the payment and the specified interest rate in respect of the taxpayer’s total interest in the debt obligation.

92.5R7. For the purposes of section 92.5R6,

(*a*) the “specified cost” of a taxpayer’s interest in a payment under a debt obligation is its present value at the date of purchase computed using the specified interest rate defined in paragraph *b*;

(*b*) the “specified interest rate” is the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which an interest of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the interest, of all the maximum payments to the taxpayer in respect of the taxpayer’s total interest in the debt obligation, equal to the cost of that interest to the taxpayer.

92.5R8. The amount referred to in paragraph *c* of section 92.5R4 for a taxation year is the greater of

(*a*) the maximum amount of interest on the debt obligation in respect of the year; and

(*b*) the maximum amount of interest that would be determined in respect of the debt obligation if interest thereon for that year were computed on a compound interest basis using the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which an interest of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of issue of the debt obligation, of all the maximum payments thereunder, equal to its principal amount.”.

13. (1) The Regulation is amended by inserting, after section 92.5R8, the following section:

“**92.5R8.1.** The amount referred to in paragraph *c.1* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the year if interest on the debt obligation for that year were computed on a compound interest basis using the maximum of all rates each of which is the compound interest rate that, for a particular assumption with respect to when the taxpayer’s interest in the obligation will mature or be surrendered or retracted, results in a present value, at the date the taxpayer acquires the interest in the obligation, of all payments under the obligation after the acquisition by the taxpayer of the taxpayer’s interest in the obligation equal to the principal amount of the obligation at the date of acquisition.”;

(2) Subsection 1 applies from the taxation year 1993.

14. (1) Section 92.5R9 of the Regulation is replaced by the following:

“**92.5R9.** For the purpose of making the computations referred to in sections 92.5R5 to 92.5R8.1, the compounding period shall not exceed one year and any interest rate used shall be constant from the time of acquisition or issue, as the case may be, until the time of maturity, surrender or retraction.”;

(2) Subsection 1 applies from the taxation year 1993.

15. Section 92.5R10 of the Regulation is replaced, in the English text, by the following:

“**92.5R10.** The amount referred to in paragraph *d* of section 92.5R4 for a taxation year is the maximum

amount of interest payable under the debt obligation for that year.”.

16. (1) Section 92.7R1 of the Regulation is replaced by the following:

“**92.7R1.** For the purposes of subparagraph ix of paragraph *a* of section 92.7 of the Act, a prescribed contract throughout a calendar year is

(*a*) a registered retirement savings plan or a registered retirement income fund, other than such a plan or fund to which a trust is a party, where the annuitant under the plan or fund is alive at any time in the year or was alive at any time in the preceding calendar year; or

(*b*) a registered home ownership savings plan, other than such a plan to which a trust is a party.”;

(2) Subsection 1 applies from the taxation year 1993. However, where paragraph *b* of section 92.7R1 of the Regulation, made by subsection 1, applies to the taxation years 1993, 1994 and 1995, it shall be read as follows:

“(b) a registered home ownership savings plan, other than such a plan to which a trust is a party, where the annuitant under the plan is alive at any time in the year.”.

17. (1) Section 92.11R2 of the Regulation is amended by replacing paragraph *c* by the following:

“(c) an annuity contract the cost of which may or would, but for the provisions of Title II of Book V.2.1 of Part I of the Act, be deducted by the holder under paragraph *f* of section 339 of the Act in computing the holder’s income; and”;

(2) Subsection 1 applies from the taxation year 1998.

18. Section 101R1 of the Regulation is amended by replacing paragraph *e* by the following:

“(e) an amount referred to in any of paragraphs *n*, *p* and *x* to *x.3* of section 488R1;”.

19. (1) Section 119.2R1 of the Regulation is replaced by the following:

“**119.2R1.** The expression “qualified corporation” in section 119.2 of the Act means a taxable Canadian corporation that is a cooperative, within the meaning of section 119.2R3, all or substantially all of the assets of which are used in a qualified business carried on by it in Canada, or a small business corporation.”;

(2) Subsection 1 has effect from 26 February 1992.

20. (1) Section 130R2 of the Regulation is amended

(1) in paragraph *b* of subsection 3 and in paragraphs *a* and *b* of subsection 4 by inserting, before the word “sylvite”, the words “calcium chloride.”;

(2) by replacing, in the English text of paragraph *c* of subsection 5, the word “clause” by the word “subparagraph”;

(3) by inserting, after subsection 5, the following subsection:

“(5.0.1) Notwithstanding subsections 3 and 5, a taxpayer’s income from a mine does not include

(*a*) for the purposes of sections 130R38 to 130R41 and 130R90 to 130R91.2 and Class 28 in Schedule B, income that can reasonably be attributed to a service rendered by the taxpayer; or

(*b*) for the purposes of Class 10 in Schedule B, income that can reasonably be attributed to a service rendered by the taxpayer, other than a service that is the processing of ore.”;

(2) Paragraph 1 of subsection 1 applies in respect of property acquired in taxation years that begin after 31 December 1984.

(3) Paragraph 3 of subsection 1 applies to taxation years that begin after 6 March 1996.

21. (1) Section 130R30.3.4 of the Regulation is amended by striking out, in paragraph *b*, “, the Yukon Territory or the Northwest Territories”.

(2) Subsection 1 has effect from 7 December 1995.

22. (1) Section 130R41 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**130R41.** Any election under subparagraph vi of paragraph *e* of section 93 of the Act in respect of property of a prescribed class acquired by a corporation for the purpose of gaining or producing income from a mine shall be made by filing with the Minister, on or before the corporation’s filing-due date for the corporation’s taxation year in which the exempt period in respect of the mine ended, one of the following documents in duplicate:”;

(2) Subsection 1 has effect from 1 January 1994.

23. (1) Section 130R58.2 of the Regulation is replaced by the following:

“**130R58.2.** A taxpayer may elect not to include a property in Class 44 in Schedule B, provided the election is made, by letter attached to the taxpayer’s fiscal return for the taxation year in which the property was acquired by the taxpayer, on or before the taxpayer’s filing-due date for that year.”;

(2) Subsection 1 has effect from 1 January 1994.

24. (1) Section 130R59 of the Regulation is amended by replacing the second paragraph by the following:

“An election under the first paragraph shall be made by letter attached to the taxpayer’s fiscal return, on or before the taxpayer’s filing-due date for the taxation year in which the acquisition occurred or for the following taxation year.”;

(2) Subsection 1 has effect from 1 January 1994.

25. (1) Section 130R61 of the Regulation is amended by replacing the second paragraph by the following:

“An election under the first paragraph shall be made by letter to that effect attached to the taxpayer’s fiscal return, on or before the taxpayer’s filing-due date for the taxation year in which the property referred to in paragraph *a* of section 130R62 is disposed of by the taxpayer.”;

(2) Subsection 1 has effect from 1 January 1994.

26. (1) Section 130R63 of the Regulation is replaced by the following:

“**130R63.** Any election by a taxpayer under sections 130R56 to 130R58.1 for a taxation year shall be made by filing with the taxpayer’s fiscal return for the year, on or before the taxpayer’s filing-due date for the year, a letter to that effect.”;

(2) Subsection 1 has effect from 1 January 1994.

27. (1) Section 130R101 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) the cost of which is deductible in computing the taxpayer’s income or would be so deductible but for Title II of Book V.2.1 of Part I of the Act.”;

(2) Subsection 1 applies from the taxation year 1998.

28. (1) Sections 145R1 to 145R2 of the Regulation are replaced by the following:

“**145R1.** For the purposes of section 145 of the Act, a taxpayer may deduct in computing the income of the taxpayer for a taxation year the amount determined by the formula

$$0.25 (A - B) - C.$$

In the formula provided for in the first paragraph,

(a) A is the taxpayer’s adjusted resource profits for the year;

(b) B is the aggregate of all amounts each of which is a Canadian exploration and development overhead expense, within the meaning of paragraph *f.1* of section 360R2, made or incurred by the taxpayer in the year, other than an amount included therein because of section 181 or 182 of the Act; and

(c) C is the amount by which the aggregate that would be determined under paragraph *b* of section 360R17 in computing the taxpayer’s earned depletion base at the end of the year, other than any portion of that aggregate determined under subparagraph *v* of that paragraph as a consequence of a disposition in the year of property in circumstances to which section 360R7 applies, exceeds the aggregate that would be determined under paragraph *a* of section 360R17 in computing the taxpayer’s earned depletion base at the end of the year.

145R1.1. For the purposes of this chapter, “adjusted resource profits” of a taxpayer for a taxation year means the amount, which may be positive or negative, determined by the formula

$$A + B - C.$$

In the formula provided for in the first paragraph,

(a) A is the aggregate of the taxpayer’s resource profits for the year in respect of a mining business, within the meaning of section 360R13.1, and the taxpayer’s resource profits for the year in respect of an oil business, within the meaning of section 360R15.1, computed as if

i. the amount determined under paragraph *a* of sections 360R12 and 360R14 were equal to zero,

ii. section 360R12 were read without reference to subparagraph *iii* of paragraph *b* thereof,

iii. the first paragraph in section 360R2.1 were read without reference to subparagraph *d* thereof,

iv. the following amounts were not deducted in computing the taxpayer’s gross resource profits and resource

profits for the year in respect of a mining business or oil business, determined in accordance with sections 360R12 to 360R15.1:

(1) each amount deducted in computing the taxpayer's income for the year in respect of a rental or royalty paid or payable by the taxpayer, other than an amount prescribed in section 91R1 or an amount that is a production royalty within the meaning of paragraph *j.1* of section 360R2, computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced from a natural accumulation, other than a resource within the meaning of paragraph *k* of section 360R2, of petroleum or natural gas in Canada or an oil or gas well in Canada, or produced from a resource, within the meaning of paragraph *k* of section 360R2, that is a bituminous sands deposit, oil sands deposit or oil shale deposit,

(2) each amount deducted in computing the taxpayer's income for the year under any of sections 147, 176, 176.4, 176.6 and 179 of the Act, or as, on account of or in lieu of, interest in respect of a debt owed by the taxpayer, and

(3) each amount deducted under section 145 or sections 360 to 419.8 of the Act or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4),

v. each amount that is the taxpayer's share of the income or loss of a partnership from any source were not taken into account, and

vi. sections 360R12 to 360R15.1 provided for the computation of negative amounts where the amounts subtracted in computing gross resource profits and resource profits in respect of a mining business or in respect of an oil business exceed the amounts added in computing those amounts;

(*b*) B is the aggregate of all amounts each of which is the taxpayer's share of the adjusted resource profits of a partnership for the year, determined in accordance with sections 145R2 and 145R3; and

(*c*) C is the amount by which the aggregate of all amounts each of which is an amount included in the taxpayer's gross resource profits for the year in respect of a mining business or oil business, determined in accordance with sections 360R12 and 360R14, as the case may be, as a rental or royalty, other than a production royalty within the meaning of paragraph *j.1* of section 360R2, computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced from a natural accumulation, other than a re-

source within the meaning of paragraph *k* of section 360R2, of petroleum or natural gas in Canada or an oil or gas well in Canada, or produced from a resource, within the meaning of paragraph *k* of section 360R2, that is a bituminous sands deposit, oil sands deposit or oil shale deposit exceeds, where the taxation year ends after 6 March 1996, the total of all outlays and expenses that were made or incurred in respect of the aggregate described in this paragraph to the extent that the outlays and expenses were deducted in computing the taxpayer's gross resource profits in respect of a mining business or oil business for the year.

145R2. Where a taxpayer is a member of a partnership in a fiscal period of the partnership that ends in a taxation year of the taxpayer, the taxpayer's share of the partnership's adjusted resource profits for the year is equal to

(*a*) zero, where the fiscal period of the partnership began before 21 December 1991; and

(*b*) in any other case, the amount, which may be positive or negative, that could, but for this section, reasonably be considered to represent the taxpayer's share of the partnership's adjusted resource profits for the fiscal period, each partnership being, in that respect, deemed to be a taxpayer the fiscal period of which is a taxation year.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991. However,

(1) where section 145R1 of the Regulation, made by subsection 1, applies to a taxation year that ended before 19 March 1993, subparagraph *b* of the second paragraph of that section 145R1 shall be read as follows:

“(b) B is the aggregate of all amounts each of which is deducted in computing the taxpayer's income for the year and is a Canadian exploration and development overhead expense, within the meaning of paragraph *f.1* of section 360R2, made or incurred by the taxpayer in the year, other than each amount included therein in respect of financing; and”;

(2) where section 145R1.1 of the Regulation, made by subsection 1, applies

(*a*) to taxation years that began before 19 March 1993, subparagraph 2 of subparagraph *iv* of subparagraph *a* of the second paragraph of that section 145R1.1 shall be read as follows:

“(2) each amount in respect of financing deducted in computing the taxpayer's income for the year, and”;

(b) before 12 June 1998, subparagraph 3 of subparagraph iv of subparagraph *a* of the second paragraph of that section 145R1.1 shall be read with “or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4)” replaced by “or under section 86 of the Act respecting the application of the Taxation Act (1972, c. 24)”.

29. (1) The Regulation is amended by inserting, after section 145R2, the following section:

“**145R3.** Notwithstanding section 145R2, where a taxpayer is a member of an exempt partnership, within the meaning of paragraph *m.1* of section 360R2, in a fiscal period of the partnership that begins before 1 January 2000 and ends in a taxation year of the taxpayer and the taxpayer’s share of the partnership’s adjusted resource profits for the year would, but for this section, be a negative amount, the taxpayer’s share of the partnership’s adjusted resource profits for the year is deemed to be equal to the product obtained, which may be positive or negative, when the particular amount is multiplied

(a) by zero, where the partnership is an exempt partnership, within the meaning of paragraph *m.1* of section 360R2, in respect of the taxpayer at the end of the fiscal period and, at that time, all or substantially all of the assets of the partnership were held in connection with one or more working interests the production from which began in reasonable commercial quantities before 21 December 1991 or the production from which was to begin in reasonable commercial quantities after 20 December 1991 in accordance with an agreement in writing made before 21 December 1991; and

(b) in any other case, by the lesser of one and the fraction represented by the ratio between the amount that would be the partnership’s adjusted resource profits for the fiscal period if the partnership did not have any working interest described in paragraph *a*, and the partnership’s adjusted resource profits for the fiscal period.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991.

30. (1) Section 157R0.2 of the Regulation is amended

(1) by replacing the period at the end of paragraph *b* by a semicolon;

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

“(c) a disability-specific computer software or hardware attachment.”;

(2) Subsection 1 applies in respect of computer attachments for which amounts are paid by the taxpayer after 25 February 1992.

31. (1) Section 157R1 of the Regulation is replaced by the following:

“**157R1.** For the purposes of paragraph *l.1* of section 157 of the Act, a provision of the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement) and any provision of an Act of a province, other than Québec, that imposes a tax similar to the tax imposed under the Income Tax Act are deemed to be prescribed provisions.”;

(2) Subsection 1 applies to taxation years that begin after 31 December 1991.

32. (1) Section 163.1R1 of the Regulation is replaced by the following:

“**163.1R1.** For the purposes of section 163.1 of the Act, the amount of interest to be attested by the insurer in respect of a policy loan made by the insurer shall be attested in prescribed form which shall be filed with the Minister on or before the filing-due date of the taxpayer referred to in that section for the taxation year in respect of which the interest is paid.”;

(2) Subsection 1 has effect from 1 January 1994.

33. (1) Section 192R1 of the Regulation is amended

(1) by striking out paragraphs *f* and *h*;

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

“(q.1) the Canada Lands Company Limited.”;

(2) Paragraph 1 of subsection 1, where it strikes out paragraph *f* of section 192R1 of the Regulation, and paragraph 2 of subsection 1, have effect from 1 November 1995.

(3) Paragraph 1 of subsection 1, where it strikes out paragraph *h* of section 192R1 of the Regulation, has effect from 1 January 1996.

34. (1) Section 241.0.1R2 of the Regulation is amended

(1) by striking out, in subparagraph *a* of the first paragraph, the word “Canadian”;

(2) by replacing, in subparagraph *c* of the first paragraph, the words “another Canadian province” by the words “another province”;

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

“The share to which subparagraph *c* of the first paragraph refers is a share of the capital stock of a corporation in respect of which an amount has been renounced by the corporation under any of sections 359.2, 359.2.1, 359.4 and 359.6 of the Act.”;

(2) Paragraphs 1 and 2 of subsection 1 have effect from 7 December 1995.

(3) Paragraph 3 of subsection 1 has effect from 3 December 1992.

35. (1) Sections 242R1 to 247.1R1 of the Regulation are revoked.

(2) Subsection 1 has effect

(1) from the time referred to in paragraph *a* of subsection 2 of section 10 of the Act to amend the Taxation Act and other fiscal provisions (1995, c. 49), in respect of a corporation that is deemed, under that paragraph *a*, to have made an election;

(2) in any other case, from 1 January 1993.

36. (1) Section 250.2R1 of the Regulation is amended by replacing paragraphs *b* and *c* by the following:

“(b) a bond, debenture, bill, note, obligation secured by mortgage or other similar obligation, issued by a corporation, other than a public corporation, where at any time before the disposition of the obligation, the taxpayer was not dealing at arm’s length with the corporation;

(c) a share, bond, debenture, bill, note, obligation secured by mortgage or other similar obligation, acquired by the taxpayer in a transaction with a person with whom the taxpayer does not deal at arm’s length or in a transaction to which sections 518 and 529 of the Act apply.”;

(2) Subsection 1 has effect from 30 October 1996.

37. (1) Section 257R1 of the Regulation is replaced by the following:

“**257R1.** Assistance referred to in subparagraph *i* of paragraph *d* of section 257 of the Act does not include

assistance that would be described in section 101R1 if that section applied to any capital property and also covered a deduction allowed under sections 773, 774 and 965.33 of the Act, section 208 or 209 of the Act respecting the sociétés d’entraide économique (R.S.Q., c. S-25.1), or section 125, 127 or 130 of the Act respecting certain caisses d’entraide économique (R.S.Q., c. C-3.1), or assistance that a taxpayer has received or is entitled to receive and that is prescribed assistance under section 241.0.1R2, or that would be prescribed assistance under that section if that section applied in respect of, or for the acquisition of, a share of the capital stock of a corporation that is registered under the Act respecting Québec business investment companies (R.S.Q., c. S-29.1).”;

(2) Subsection 1 applies from the taxation year 1991.

38. (1) The Regulation is amended by inserting, after section 311R2, the following sections:

“**311R3.** For the purposes of paragraph *k.2* of section 311 of the Act, “prescribed law of another province” means

(a) in respect of the Province of Alberta, the Motor Vehicle Accident Claims Act (R.S.A., 1980, c. M-21);

(b) in respect of the Province of British Columbia, the Insurance (Motor Vehicle) Act (R.S.B.C., 1996, c. 231);

(c) in respect of the Province of Prince Edward Island, the Highway Traffic Act (R.S.P.E.I., 1988, c. H-5);

(d) in respect of the Province of Manitoba, The Manitoba Public Insurance Corporation Act (C.C.S.M., c. P215);

(e) in respect of the Province of New Brunswick, the Motor Vehicle Act (R.S.N.B., 1997, c. M-17);

(f) in respect of the Province of Nova Scotia, the Motor Vehicle Act (R.S.N.S., 1989, c. 293);

(g) in respect of the Province of Ontario, the Motor Vehicle Accident Claims Act (R.S.O., 1990, c. M.41);

(h) in respect of the Province of Saskatchewan, The Automobile Accident Insurance Act (R.S.S., 1978, c. A-35); and

(i) in respect of the Province of Newfoundland, the Judgment Recovery (Nfld.) Ltd. Act (R.S.N., 1990, c. J-3).

311R4. For the purposes of paragraph *k.4* of section 311 of the Act, “prescribed law of another province” means

(*a*) in respect of the Province of Alberta, the Victims of Crime Act (S.A., 1996, c. V-3.3);

(*b*) in respect of the Province of British Columbia, the Criminal Injury Compensation Act (R.S.B.C., 1996, c. 85);

(*c*) in respect of the Province of Prince Edward Island, the Victims of Crime Act (R.S.P.E.I., 1988, c. V-3.1);

(*d*) in respect of the Province of Manitoba, The Criminal Injuries Compensation Act (R.S.M., 1987, c. C305);

(*e*) in respect of the Province of New Brunswick, the Compensation for Victims of Crime Act (R.S.N.B., 1973, c. C-14) and the Victims Services Act (R.S.N.B., 1973, c. V-2.1);

(*f*) in respect of the Province of Nova Scotia, the Victims’ Rights and Services Act (S.N.S., 1989, c. 14);

(*g*) in respect of the Province of Ontario, the Compensation for Victims of Crime Act (R.S.O., 1990, c. C.24);

(*h*) in respect of the Province of Saskatchewan, the Act respecting Victims of Crime (S.S., 1995, c. V-6.011);

(*i*) in respect of the Province of Newfoundland, the Criminal Injuries Compensation Act (R.S.N., 1990, c. C-38);

(*j*) in respect of the Northwest Territories, the Criminal Injuries Compensation Act (S.N.W.T., 1989(2), c. 4); and

(*k*) in respect of the Yukon Territory, the Compensation for Victims of Crime Act (R.S.Y., 1986, c. 27).”;

(2) Subsection 1 applies from the taxation year 1997. However, where paragraph *a* of section 311R4 of the Regulation, made by subsection 1, applies to the taxation year 1997, it shall be read as follows:

“(a) in respect of the Province of Alberta, The Criminal Injuries Compensation Act (R.S.A., 1980, c. C-33) and the Victims of Crime Act (S.A., 1996, c. V-3.3).”

39. (1) Section 316R1 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1992.

40. (1) Section 359.1R1 of the Regulation is amended

(1) by replacing, in the English text of subparagraph ii of paragraph *a* of the definition of “excluded obligation”, the word “clause” by the word “subparagraph”;

(2) by striking out the definition of “province”.

(2) Paragraph 2 of subsection 1 has effect from 7 December 1995.

41. (1) The Regulation is amended by inserting, after section 359.2R1, the following section:

“**359.2.1R1.** For the purposes of paragraph *b* of section 359.2.1 of the Act, a Canadian exploration and development overhead expense of a corporation is

(*a*) a Canadian exploration and development overhead expense of the corporation, within the meaning of paragraph *f.1* of section 360R2;

(*b*) an expense that would be a Canadian exploration and development overhead expense of the corporation, within the meaning of paragraph *f.1* of section 360R2, if the references to “connected with the taxpayer” in subparagraph iv of that paragraph *f.1* were read as “connected with the person to whom the expense is renounced under section 359.2.1 of the Act”; and

(*c*) an expense that would be a Canadian exploration and development overhead expense of the corporation, within the meaning of paragraph *f.1* of section 360R2, if the references to “person who was connected with the taxpayer” in subparagraph iv of that paragraph *f.1* were read as “person to whom the expense is renounced under section 359.2.1 of the Act”.

For the purposes of the first paragraph, a partnership is deemed to be a person and its taxation year is deemed to be its fiscal period.”;

(2) Subsection 1 applies in respect of expenses incurred after 2 December 1992.

42. (1) Section 360R2 of the Regulation is amended

(1) by replacing paragraph *a.0.1* by the following:

“(a.0.1) “property used for processing” means property that, before it was acquired by the taxpayer, has not used by a person with whom the taxpayer was not dealing at arm’s length and that is property included in Class 10 in Schedule B because of paragraph *a* of subsection 2 of that Class or that would be so included were it not for subparagraph ii of that paragraph *a* and Class 41

in Schedule B, or property included in that Class because of paragraph *e* of that subsection 2 or that would be so included were it not for subparagraph iii of that paragraph *e* and Class 41 in Schedule B;”;

(2) by replacing, in the English text, paragraph *f.1* by the following:

“(f.1) “Canadian exploration and development overhead expense” of a taxpayer means a Canadian exploration expense or Canadian development expense made or incurred after 1980

i. for the administration, management or financing of the taxpayer;

ii. in respect of the remuneration and related benefits paid in respect of a person employed by the taxpayer whose duties were not all or substantially all related to exploration or development activities;

iii. for taxes, insurance or rents in respect of, or for the maintenance of, property all or substantially all of the use of which by the taxpayer was not for the purposes of exploration or development activities;

iv. for the use of or the right to use any property in which any person who was connected with the taxpayer had an interest, for compensation for the performance of a service for the benefit of the taxpayer by any person who was connected with the taxpayer, or for the acquisition of any materials, parts or supplies from any person who was connected with the taxpayer, to the extent that the expense exceeds the least of amounts, each of which was the aggregate of the costs incurred by a person who was connected with the taxpayer in respect of the property, the performance of the service, or the materials, parts or supplies;”;

(3) by replacing, in the English text of paragraph *i.0.3*, the portion before subparagraph ii by the following:

“(i.0.3) “original owner” of a property means a person

i. who owned the property and disposed of it to a corporation that acquired it in circumstances in which section 360R7 applies, or would apply if the corporation had continued to own the property, to the corporation in respect of the property; and”;

(4) by replacing subparagraph ii of paragraph *i.0.3* by the following:

“ii. who would, but for section 360R28, as it read in its application to a taxation year ending before 18 February 1987, or paragraph *a* of section 360R28, as the case may be, and the provisions of Title II of Book V.2.1 of Part I of the Act, be entitled in computing the person’s income for a taxation year ending after the person disposed of the property to a deduction under section 360R6 in respect of expenditures that were incurred by the person before the person disposed of the property;”;

(5) by replacing subparagraph i of paragraph *j.1* by the following:

“i. the taxpayer has a Crown royalty in respect of such production or in respect of the ownership of property to which such production relates where, in the latter case, Crown royalty is computed by reference to an amount of production from the accumulation, oil or gas well or resource, and it is reasonable in all cases to consider that the taxpayer would have had the Crown royalty if the taxpayer’s only source of income had been the rental or royalty in respect of the particular Canadian resource property; or”;

(6) by replacing, in the English text, subparagraph ii of paragraph *j.1* by the following:

“ii. the taxpayer would, but for an exemption or allowance, other than a rate of nil, that is provided, pursuant to a statute, by a person referred to in section 90 of the Act, have a Crown royalty in respect of which subparagraph i is applicable;”;

(7) by inserting, after paragraph *m.3*, the following paragraph:

“(m.4) “exempt partnership” in respect of a taxpayer at a particular time means a partnership of which the taxpayer was a member throughout the period beginning on 20 December 1991 and ending at the particular time, where all or substantially all of the fair market value of the property of the partnership at the particular time is attributable to property held in connection with one or more working interests that were held by the partnership on 20 December 1991 for the production of minerals, petroleum, natural gas or related hydrocarbons, unless

i. any of the depreciable property acquired after 20 December 1991 and before the particular time by the partnership in connection with one of the working interests had, before the time of the acquisition, been owned by the taxpayer, or any other person with whom the taxpayer did not deal at arm’s length, and been used by the taxpayer, or that other person, in connection with that working interest, or

ii. it is reasonable to consider that, before the particular time, amounts were charged to the partnership that would not have been so charged if Chapter III of Title X were read without reference to 145R3;”;

(2) Paragraph 1 of subsection 1 applies from the taxation year 1988.

(3) Paragraph 4 of subsection 1 applies from the taxation year 1988.

(4) Paragraph 5 of subsection 1 applies in respect of rentals and royalties computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced after 30 June 1988. However, where subparagraph *i* of paragraph *j.1* of section 360R2 of the Regulation, made by paragraph 5, applies in respect of a rental or royalty computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced before 16 November 1989, it shall be read with “the accumulation, oil or gas well or resource, and it is reasonable in all cases to consider that the taxpayer would have had the Crown royalty if the taxpayer’s only source of income had been the rental or royalty in respect of the particular Canadian resource property” replaced by “the property”.

(5) Paragraph 7 of subsection 1 applies to fiscal periods of partnerships that begin after 20 December 1991.

43. (1) The Regulation is amended by inserting, after section 360R2, the following section:

“**360R2.1.** In this chapter, “resource activity” of a taxpayer means

(a) the production by the taxpayer of petroleum, natural gas or related hydrocarbons from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada, or from an oil or gas well in Canada;

(b) the production and processing in Canada by the taxpayer or the processing in Canada by the taxpayer of ore, other than iron ore or tar sands ore, from a mineral resource in Canada to any stage that is not beyond the prime metal stage or its equivalent, iron ore from a mineral resource in Canada to any stage that is not beyond the pellet stage or its equivalent, or tar sands ore from a mineral resource in Canada to any stage that is not beyond the crude oil stage or its equivalent;

(c) the processing in Canada by the taxpayer of heavy crude oil recovered from an oil or gas well in Canada to any stage that is not beyond the crude oil stage or its equivalent;

(d) the processing in Canada by the taxpayer of ore, other than iron ore or tar sands ore, from a mineral resource outside Canada to any stage that is not beyond the prime metal stage or its equivalent, iron ore from a mineral resource outside Canada to any stage that is not beyond the pellet stage or its equivalent, or tar sands ore from a mineral resource outside Canada to any stage that is not beyond the crude oil stage or its equivalent; or

(e) the ownership by the taxpayer of a right to a rental or royalty computed by reference to the amount or value of production from a natural accumulation of petroleum or natural gas in Canada, an oil or gas well in Canada or a mineral resource in Canada.

For the purposes of this section, the following rules apply:

(a) the production of a substance by a taxpayer includes exploration and development activities of the taxpayer with respect to the substance, whether or not extraction of the substance has begun or will ever begin;

(b) the production or the processing, or the production and processing, of a substance by a taxpayer includes activities performed by the taxpayer that are ancillary to, or in support of, the production or the processing, or the production and processing, of that substance by the taxpayer;

(c) the production or processing of a substance by a taxpayer includes an activity, including the ownership of property, that is undertaken before the extraction of the substance and that is undertaken for the purpose of extracting or processing the substance;

(d) the production or the processing, or the production and processing, of a substance by a taxpayer includes activities that the taxpayer undertakes as a consequence of the production or the processing or the production and processing, of that substance, whether or not the production, the processing or the production and processing of the substance has ceased; and

(e) notwithstanding subparagraphs *a* to *d* and subparagraphs *a* to *e* of the first paragraph, the production, the processing or the production and processing of a substance does not include any activity of a taxpayer that is part of a source described in paragraph *b* of section 360R12 or 360R14 where

i. the activity is the transporting, transmitting or processing of petroleum, natural gas or related hydrocarbons, other than the processing of tar sands ore described in subparagraphs *b* and *d* of the first paragraph and processing described in subparagraph *c* of that first

paragraph, or can reasonably be attributed to a service rendered by the taxpayer, and

ii. revenues derived from the activity are not taken into account in computing the taxpayer's gross resource profits from a mining business or oil business.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991.

44. (1) Section 360R5.6 of the Regulation is amended by replacing the second paragraph by the following:

“An amount described in paragraph *a* or *b* of the first paragraph shall be reduced by the amount of any reimbursement, contribution or allowance referred to in section 486 of the Act received or receivable by the taxpayer in respect of that amount.”;

(2) Subsection 1 has effect from 1 February 1990.

45. (1) Section 360R5.8 of the Regulation is amended by replacing paragraphs *d* and *e* by the following:

“(d) where it acquired the particular property after 5 June 1987 as a result of an amalgamation or winding-up, other than in circumstances in which subparagraph ii of paragraph *b* applies, only where it has filed an election in the form prescribed for the purposes of paragraph *c* of section 418.23 of the Act with the Minister on or before its filing-due date for its taxation year in which it acquired the particular property;

(e) where it acquired the particular property, other than as a result of an amalgamation or winding-up or in circumstances in which subparagraph ii of paragraph *b* applies, in a taxation year ending after 17 February 1987, only where it and the particular person have filed a joint election in the form prescribed for the purposes of paragraph *e* of section 418.23 of the Act with the Minister on or before the earlier of corporation's filing-due dates and the particular person's filing-due date for their respective taxation years that include the time of acquisition of the particular property; and”;

(2) Subsection 1 has effect from 1 January 1994.

46. (1) Section 360R12 of the Regulation is amended

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

“**360R12.** For the purposes of this chapter, “gross resource profits” of a taxpayer for a taxation year in respect of a mining business means the amount by which the aggregate of the following amounts exceeds the aggregate described in section 360R13:

(a) where the taxpayer has a production from a mineral resource in Canada that is operated by the taxpayer, the amount by which the aggregate of the amount included in computing the taxpayer's income for the year under paragraph *b* of section 330 of the Act, to the extent that that paragraph refers to an amount deducted under section 358 of the Act, the amounts included in the computation under paragraph *d* of that section 330 and subsection 1 of section 333.2 of the Act, and the excess amount described in section 360R12.1, exceeds the aggregate of the amounts deducted under sections 333.1 and 358 of the Act in computing the taxpayer's income for the year;”;

(2) by replacing, in the French text of the portion of paragraph *b* before subparagraph i, the words “de l'ensemble de” by the words “l'ensemble de”;

(3) by striking out, in the French text, at the end of subparagraph ii of paragraph *b*, the word “et”;

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

“(c) the aggregate of all amounts, other than an amount included because of paragraph *b* in computing the taxpayer's gross resource profits for the year, each of which is an amount included in computing the taxpayer's income for the year as a rental or royalty computed by reference to the amount or value of production from a mineral resource in Canada; and”;

(5) by replacing, in the French text of paragraph *d*, the words “du montant” by the words “le montant”.

(2) Paragraphs 1, 2 and 5 of subsection 1 apply to taxation years that begin after 20 December 1991.

(3) Paragraph 4 of subsection 1 applies to taxation years that begin after 31 December 1990.

47. (1) Section 360R13 of the Regulation is amended

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

“(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts that are foreign exploration and development expenses, or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), where the taxpayer has no gross resource profits from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada that is operated by the taxpayer and, in any other case, the part of those amounts that can reasonably be considered to be wholly attributable to a mineral resource in Canada;”;

(2) by replacing paragraphs *c* and *d* by the following:

“(c) the amounts deductible or deducted, as the case may be, under any of sections 395 to 418.16, 418.18 to 418.36 and 419.5 of the Act for the year, other than amounts that are Canadian development expenses related to property described in paragraph *b* of section 370 of the Act that is a right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada, where no amount is deducted under paragraph *c* of section 360R15 in computing the taxpayer’s gross resource profits for the year in respect of an oil business;

(d) any other deduction attributable to a source of income described in paragraph *b* or *c* of section 360R12, other than a deduction under paragraph *r* or *s* of section 157 of the Act or under section 360R6, 360R7, 360R16.1, 360R16.9, 360R46, 360R47 or 360R54.”;

(2) Paragraphs 1 and 2, where the latter makes paragraph *c* of section 360R13 of the Regulation, of subsection 1 apply to taxation years that begin after 20 December 1991. However, where paragraph *a* of section 360R13 of the Regulation, made by paragraph 1 of subsection 1, applies before 12 June 1998 in respect of a taxation year that begins after 31 December 1987, it shall be read with “or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4)” replaced by “or under section 86 of the Act respecting the application of the Taxation Act (1972, c. 24)”.

(3) Paragraph 2 of subsection 1, where it makes paragraph *d* of section 360R13 of the Regulation, applies to taxation years that end after 22 February 1994.

48. (1) The Regulation is amended by inserting, after section 360R13, the following section:

“**360R13.1.** For the purposes of this chapter, “resource profits” of a taxpayer for a taxation year in respect of a mining business means the amount by which the taxpayer’s gross resource profits for the year in respect of a mining business exceeds the aggregate of

(a) all amounts deducted in computing the taxpayer’s income for the year, other than

i. an amount deducted in computing the taxpayer’s gross resource profits for the year in respect of a mining business or an oil business,

ii. an amount deducted under Chapter III of Title II of Book III of Part I of the Act, under paragraph *r* or *s* of section 157, paragraph *a* or *b* of section 657 or any of sections 334 to 358.0.1, 371 and 418.17 of the Act or

under any of sections 360R6, 360R7, 360R16.1, 360R16.9, 360R29, 360R46, 360R47 and 360R54, in computing the taxpayer’s income for the year,

iii. an amount deducted under Division IV of Chapter X of Title VI of Book III of Part I of the Act in computing the taxpayer’s income for the year, to the extent that it is attributable to any right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada,

iv. an amount deducted in computing the taxpayer’s income for the year from a business, or other source, that does not include any resource activity of the taxpayer,

v. an amount deducted in computing the taxpayer’s income for the year, to the extent that the amount

(1) relates to an activity that is not a resource activity of the taxpayer, and that is the rendering of a service by the taxpayer to another person for the purpose of earning income of the taxpayer, or the production, processing, manufacturing, distribution, marketing, transportation or sale of any property, or carried out for the purpose of earning income from property, and

(2) does not relate to a resource activity of the taxpayer, and

vi. the amount that has reduced the taxpayer’s resource profits for the year, in accordance with paragraph *a* of section 360R15.1, in respect of an oil business;

(b) all amounts each of which is the amount by which any particular amount that would have been charged to the taxpayer by a person or partnership with whom the taxpayer was not dealing at arm’s length if the taxpayer and that person or partnership had been dealing at arm’s length for the use after 6 March 1996 and in the year of a property, other than money, owned by that person or partnership, or for the provision after 6 March 1996 and in the year by that person or partnership of a service to the taxpayer, exceeds the aggregate of

i. the amount charged to the taxpayer for the use of that property or the provision of that service in that period,

ii. the portion of the particular amount that, if it had been charged, would not have been deductible in computing the taxpayer’s resource profits in respect of a mining business or oil business, and

iii. the amount that has reduced the taxpayer’s resource profits for the year, in accordance with paragraph *b* of section 360R15.1, in respect of an oil business; and

(c) where the taxation year ends after 21 February 1994, all amounts added under section 485.13 of the Act in computing the taxpayer's gross resource profits for the year in respect of a mining business.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991. However, for each taxation year that begins before 24 July 1992, the amount determined under paragraph *a* of section 360R13.1 of the Regulation, made by subsection 1, is deemed to be equal to the proportion of the amount otherwise determined for the year under that paragraph *a* that the number of days in the year that are after 23 July 1992 is of the number of days in the year.

49. (1) Section 360R14 of the Regulation is amended

(1) by replacing the portion before subparagraph ii of paragraph *b* by the following:

“**360R14.** For the purposes of this chapter, “gross resource profits” of a taxpayer for a taxation year in respect of an oil business means the amount by which the aggregate of the following amounts exceeds the aggregate described in section 360R15:

(a) where no amount is included in computing the taxpayer's gross resource profits in respect of a mining business under paragraph *a* of section 360R12 and the taxpayer has production from a natural accumulation, other than a resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada, that is operated by the taxpayer, the amount by which the aggregate of the amount included in computing the taxpayer's income for the year under paragraph *b* of section 330 of the Act, to the extent that that paragraph refers to an amount deducted under section 358 of the Act, the amounts included in the computation under paragraph *d* of that section 330 and subsection 1 of section 333.2 of the Act, and the excess amount described in section 360R12.1, exceeds the aggregate of the amounts deducted under sections 333.1 and 358 of the Act in computing the taxpayer's income for the year;

(b) the aggregate of the taxpayer's income for the year, computed in the manner described in section 360R15, from

i. the production of petroleum, natural gas or related hydrocarbons from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada, that is operated by the taxpayer, or”;

(2) by striking out, in the French text, at the end of subparagraph ii of paragraph *b*, the word “et”;

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

“(c) the aggregate of all amounts, other than an amount included because of paragraph *b* in computing the taxpayer's gross resource profits for the year, each of which is an amount included in computing the taxpayer's income for the year as a rental or royalty computed by reference to the amount or value of production from a natural accumulation, other than a resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada.”;

(2) Paragraph 1 of subsection 1, where it makes the portion of section 360R14 of the Regulation before subparagraph i of paragraph *b*, applies to taxation years that begin after 20 December 1991.

(3) Paragraph 1 of subsection 1, where it makes subparagraph i of paragraph *b* of section 360R14 of the Regulation, applies to taxation years that end after 31 March 1985. However, where that subparagraph i, made by paragraph 1 of subsection 1, applies to a taxation year that ends before 1 December 1991, the French text thereof shall be read with the words “hydrocarbures connexes” replaced by the words “hydrocarbures apparentés”.

(4) Paragraph 3 of subsection 1 applies to taxation years that begin after 31 December 1990.

50. (1) Section 360R15 of the Regulation is amended

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

“(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts that are foreign exploration and development expenses, or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), to the extent that those amounts are not deductible under paragraph *a* of section 360R13;”;

(2) by replacing paragraphs *c* and *d* by the following:

“(c) the amounts deductible or deducted, as the case may be, under any of sections 395 to 418.16, 418.18 to 418.36 and 419.5 of the Act for the year, other than amounts that are Canadian development expenses related to property described in paragraph *b* of section 370 of the Act that is a right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada, where the taxpayer has a production from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada or an oil or gas well in Canada, that is operated by the taxpayer or an income from the processing in Canada of heavy crude

oil recovered from an oil or gas well in Canada to any stage that is not beyond the crude oil stage or its equivalent;

(d) any other deduction attributable to a source of income described in paragraph *b* or *c* of section 360R14, other than a deduction under paragraph *r* or *s* of section 157 of the Act or under section 360R6, 360R7, 360R16.1, 360R16.9, 360R29, 360R46, 360R47 or 360R54.”;

(2) Paragraph 1 of subsection 1 has effect from 12 June 1998.

(3) Paragraph 2 of subsection 1, where it makes paragraph *c* of section 360R15 of the Regulation, applies to taxation years that end after 17 February 1987. However, where that paragraph *c*, made by paragraph 2 of subsection 1, applies to a taxation year that ended before 1 December 1991, the French text thereof shall be read with the words “hydrocarbures connexes” replaced by the words “hydrocarbures apparentés”.

(4) Paragraph 2 of subsection 1, where it makes paragraph *d* of section 360R15 of the Regulation, applies to taxation years that end after 22 February 1994.

51. (1) The Regulation is amended by inserting, after section 360R15, the following sections:

“**360R15.1.** For the purposes of this chapter, “resource profits” of a taxpayer for a taxation year in respect of an oil business means the amount by which the taxpayer’s gross resource profits for the year in respect of an oil business exceeds the aggregate of

(a) all amounts deducted in computing the taxpayer’s income for the year, other than

i. an amount deducted in computing the taxpayer’s gross resource profits for the year in respect of a mining business or an oil business,

ii. an amount deducted under Chapter III of Title II of Book III of Part I of the Act, under paragraph *r* or *s* of section 157, paragraph *a* or *b* of section 657 or any of sections 334 to 358.0.1, 371 and 418.17 of the Act or under any of sections 360R6, 360R7, 360R16.1, 360R16.9, 360R29, 360R46, 360R47 and 360R54, in computing the taxpayer’s income for the year,

iii. an amount deducted under Division IV of Chapter X of Title VI of Book III of Part I of the Act in computing the taxpayer’s income for the year, to the extent that it is attributable to any right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada,

iv. an amount deducted in computing the taxpayer’s income for the year from a business, or other source, that does not include any resource activity of the taxpayer, and

v. an amount deducted in computing the taxpayer’s income for the year, to the extent that the amount

(1) relates to an activity that is not a resource activity of the taxpayer, and that is the rendering of a service by the taxpayer to another person for the purpose of earning income of the taxpayer, or the production, processing, manufacturing, distribution, marketing, transportation or sale of any property, or carried out for the purpose of earning income from property, and

(2) does not relate to a resource activity of the taxpayer;

(b) all amounts each of which is the amount by which any particular amount that would have been charged to the taxpayer by a person or partnership with whom the taxpayer was not dealing at arm’s length if the taxpayer and that person or partnership had been dealing at arm’s length for the use after 6 March 1996 and in the year of a property, other than money, owned by that person or partnership, or for the provision after 6 March 1996 and in the year by that person or partnership of a service to the taxpayer, exceeds the aggregate of

i. the amount charged to the taxpayer for the use of that property or the provision of that service in that period, and

ii. the portion of the particular amount that, if it had been charged, would not have been deductible in computing the taxpayer’s resource profits in respect of an oil business or a mining business; and

(c) where the taxation year ends after 21 February 1994, all amounts added under section 485.13 of the Act in computing the taxpayer’s gross resource profits for the year in respect of an oil business.

“**360R15.2.** For the purposes of this section and paragraph *b* of sections 360R13.1 and 360R15.1, the following rules apply:

(a) a taxpayer is deemed not to deal at arm’s length with a partnership where the taxpayer does not deal at arm’s length with any member of the partnership;

(b) a partnership is deemed not to deal at arm’s length with another partnership where any member of the first partnership does not deal at arm’s length with any member of the second partnership;

(c) where a taxpayer is a member, or is deemed by this paragraph to be a member, of a partnership that is a member of another partnership, the taxpayer is deemed to be a member of the other partnership; and

(d) the provision of a service to a taxpayer does not include the provision of a service by an individual in the individual's capacity as an employee of the taxpayer.”;

(2) Subsection 1, where it makes section 360R15.1 of the Regulation, applies to taxation years that begin after 20 December 1991. However, for each taxation year that begins before 24 July 1992, the amount determined under paragraph *a* of section 360R15.1 of the Regulation, made by subsection 1, is deemed to be equal to the proportion of the amount otherwise determined for the year under that paragraph *a* that the number of days in the year that are after 23 July 1992 is of the number of days in the year.

(3) Subsection 1, where it makes section 360R15.2 of the Regulation, applies to taxation years that end after 6 March 1996.

52. (1) Section 360R16 of the Regulation is amended

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

“**360R16.** For the purposes of this division,”;

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

“(b) a taxpayer's income or loss from a source described in paragraph *b* of sections 360R12 and 360R14 does not include

i. any income or loss derived from the processing, other than the processing of tar sands ore described in any of subparagraphs i to iii of paragraph *b* of section 360R12 and the processing described in paragraph *b* of section 360R14, transmitting or transporting of petroleum, natural gas or related hydrocarbons,

ii. any income or loss arising because of the application of paragraph *z* or *z.1* of section 87 or any of sections 692.1 to 692.4 of the Act, or

iii. any income or loss that can reasonably be attributed to a service rendered by the taxpayer other than processing described in subparagraph ii or iii of paragraph *b* of section 360R12 or in paragraph *b* of section 360R14.”;

(3) by striking out paragraph *c*.

(2) Paragraph 2 of subsection 1 applies to taxation years that end after 22 February 1994. However, where paragraph *b* of section 360R16 of the Regulation, made by paragraph 2 of subsection 1, applies to taxation years that begin before 7 March 1996, it shall be read without reference to subparagraph iii thereof.

(3) Paragraph 3 of subsection 1 applies to taxation years that begin after 31 December 1990.

53. (1) Section 360R24 of the Regulation is amended

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

“(a) all expenditures, other than expenditures referred to in section 360R19 or 360R19.1, incurred by a taxpayer after 8 May 1972 and before the particular time referred to in section 360R17, each of which was the capital cost to the taxpayer of property that is or, but for Class 41 of Schedule B, would be included in Class 10 in Schedule B because of paragraph *e* of subsection 2 of that Class if the property had, before it was acquired by the taxpayer, not been used by any person with whom the taxpayer was not dealing at arm's length and if the property has been acquired for the purpose of processing in Canada, after its extraction from a mineral resource.”;

(2) by replacing, in the English text of subparagraph ii of paragraph *b*, the word “clause” by the word “subparagraph”;

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

“(d) three times the aggregate of all amounts each of which is an amount equal to the lesser of the amount that would be determined under the first paragraph of section 145R1 in computing the taxpayer's income for a taxation year that ends before the particular time referred to in section 360R17, if the amount determined under subparagraph *c* of the second paragraph of that section were equal to zero, and the amount determined under that subparagraph *c* in computing the taxpayer's income for that taxation year”;

(2) Paragraph 1 of subsection 1 applies from the taxation year 1988.

(3) Paragraph 3 of subsection 1 applies to taxation years that begin after 20 December 1991.

54. Section 360R56.1 of the Regulation is amended by striking out, in paragraph *b*, the words “directly or indirectly”.

55. Section 360R56.2 of the Regulation is amended by striking out, in paragraph *b*, the words “directly or indirectly”.

56. (1) Section 470R1 of the Regulation is replaced by the following:

“**470R1.** A taxpayer who makes an election under section 470 of the Act shall do so on or before the taxpayer’s filing-due date for the taxation year in which the property referred to in the election was acquired by the taxpayer.”;

(2) Subsection 1 has effect from 1 January 1994.

57. (1) Section 488R1 of the Regulation is amended

(1) by replacing paragraphs *f*, *g*, *h* and *j* by the following:

“(*f*) an amount, other than an annuity payment, received under the Crime Victims Compensation Act (R.S.Q., c. I-6) that would otherwise be included in that computation;

(*g*) an amount, other than an annuity payment, received under the Act to promote good citizenship (R.S.Q., c. C-20) that would otherwise be included in that computation;

(*h*) an indemnity, other than an annuity payment, received under Title II of the Automobile Insurance Act (R.S.Q., c. A-25);

(*j*) an amount, other than an annuity payment, received as an indemnity under the following provisions:

i. in respect of the Province of Alberta, sections 13 and 15 and subsection 3 of section 19 of the Victims of Crime Act (S.A., 1996, c. V-3.3) and subsection 2 of section 7 and subsection 8 of section 9 of the Motor Vehicle Accident Claims Act (R.S.A., 1980, c. M-21);

ii. in respect of the Province of British Columbia, paragraphs *a* and *b* of subsection 1 of section 3 and section 9 of the Criminal Injury Compensation Act (R.S.B.C., 1996, c. 85) and paragraph *a* of subsection 1 of section 7 and sections 20 and 24 of the Insurance (Motor Vehicle) Act (R.S.B.C., 1996, c. 231);

iii. in respect of the Province of Prince Edward Island, subsection 3 of section 329 of the Highway Traffic Act (R.S.P.E.I., 1988, c. H-5) and subsection 1 of sections 16 and 18 and subsection 2 of section 19 of the Victims of Crime Act (R.S.P.E.I., 1988, c. V-3.1);

iv. in respect of the Province of Manitoba, subsection 1 of section 6 of The Criminal Injury Compensation Act (R.S.M., 1987, c. C305) and the provisions of Part 2 of The Manitoba Public Insurance Corporation Act (C.C.S.M., c. P205);

v. in respect of the Province of New Brunswick, subsections 1 and 2 of section 3 of the Compensation for Victims of Crime Act (R.S.N.B., 1973, c. C-14), section 24 of the Victims Services Act (R.S.N.B., 1973, c. V-2.1) and subsections 3 and 10 of section 319 and subsection 1 of section 321 of the Motor Vehicle Act (R.S.N.B., 1997, c. M-17);

vi. in respect of the Province of Nova Scotia, subsection 5 of section 212 and subsection 2 of section 213 of the Motor Vehicle Act (R.S.N.S., 1989, c. 293) and subsection 1 of section 11A and section 111 of the Victims’ Rights and Services Act (S.N.S., 1989, c. 14);

vii. in respect of the Province of Ontario, subsection 2 of section 7 and sections 5 and 14 of the Compensation for Victims of Crime Act (R.S.O., 1990, c. C.24) and subsection 3 of section 5, subsection 1 of section 7 and section 19 of the Motor Vehicle Accident Claims Act (R.S.O., 1990, c. M.41);

viii. in respect of the Province of Saskatchewan, sections 16 and 22 of the Act respecting Victims of Crime 1995 (S.S., 1995, c. V-6.011) and subsections 1 to 4 and 7 of section 23, subsections 2 to 7 and 9 of section 24, subsection 1 of section 26, subsections 1, 2 and 5 of section 27, subsections 8 and 9 of section 51, subsection 3 of section 54 and subsection 1 of section 55 of The Automobile Accident Insurance Act (R.S.S., 1978, c. A-35);

ix. in respect of the Province of Newfoundland, subsection 1 of section 27 of the Criminal Injuries Compensation Act (R.S.N., 1990, c. C-38) and subsection 2 of section 26 of the Judgment Recovery (Nfld.) Ltd. Act (R.S.N., 1990, c. J-3);

x. in respect of the Northwest Territories, subsection 1 of section 2 and section 11 of the Criminal Injuries Compensation Act (S.N.W.T., 1989(2), c. 4); and

xi. in respect of the Yukon Territory, subsection 1 of section 3 of the Compensation for Victims of Crime Act (R.S.Y., 1986, c. 27);”;

(2) by striking out paragraphs *k*, *l*, *o*, *r* and *s*;

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

“(y) an amount that is a training benefit paid under the Subsidy and Loan Program for Workers, administered by the Ministère de l’Emploi et de la Solidarité.”;

(2) Paragraphs 1 and 2 of subsection 1, except where that paragraph 2 strikes out paragraphs *o*, *r* and *s* of section 488R1 of the Regulation, apply from the taxation year 1997. However, where subparagraph *i* of paragraph *j* of section 488R1 of the Regulation, made by that paragraph 1, applies to the taxation year 1997, it shall be read as follows:

“*i*. in respect of the Province of Alberta, subsection 1 of sections 2 and 10 of The Criminal Injuries Compensation Act (R.S.A., 1980, c. C-33), sections 13 and 15 and subsection 3 of section 19 of the Victims of Crime Act (S.A., 1996, c. V-3.3) and subsection 2 of section 7 and subsection 8 of section 9 of the Motor Vehicle Accident Claims Act (R.S.A., 1980, c. M-21);”;

(3) Paragraph 3 of subsection 1 has effect from 25 June 1997.

58. (1) Sections 488R2 to 488R4 of the Regulation are revoked.

(2) Subsection 1 applies from the taxation year 1997.

59. (1) Title XVI.1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of revenue guarantees that are granted after 31 December 1995.

60. (1) Section 737.13R1 of the Regulation is replaced by the following:

“**737.13R1.** In sections 737.13R2 to 737.13R4,

“administrative activities” in relation to the shares of a qualified investment fund means the activities inherent in the administration of the customer accounts with the holders of shares of that fund;

“administrative support activities” includes the registration and accounting of a transaction, the safekeeping of a security, the issue and management of an insurance policy, the processing of a cheque or credit card transaction, the transfer of a security or funds, the printing of a bank statement, the recovery of a debt and the processing of a claim;

“adviser” means an adviser within the meaning of section 5 of the Securities Act (R.S.Q., c. V-1.1), authorized to act in that capacity under that Act;

“cash management activities” includes the activities of managing and directing flow-of-funds operations, in particular the management of market, foreign exchange and interest-rate risks and the management of financing transactions;

“dealer” means a dealer within the meaning of section 5 of the Securities Act, authorized to act in that capacity under that Act;

“distribution activities” in relation to the shares of a qualified investment fund means the operations connected with the sale of the shares;

“financial assembly services” includes financial engineering and financial consulting services;

“financial consulting services” means the technical assistance for project financing, including the services relating to strategic planning, term financing through private placement, privatization of operations as regards the financial aspect, submission of financial information to a lender, negotiation of a short-term credit contract, implementation of international cash management organization, and acquisition and amalgamation of enterprises as regards the financial aspect;

“financial corporation” means a bank, savings and credit union, loan corporation, trust company, corporation dealing in securities, insurance corporation or any other similar financial or insurance institution liable for tax under Part IV or VI of the Act or that would be liable for such tax if it had an establishment in Québec or carried on a business in Québec;

“financial engineering” means the activity of assisting a client throughout the entire project financing process;

“foreign entity” means the government of a foreign country, a political subdivision of such a country or a corporation that is not a Canadian corporation;

“insurance broker” means an insurance broker within the meaning of section 1 of the Act respecting market intermediaries (R.S.Q., c. I-15.1);

“management activities” in relation to a qualified investment fund means the activities inherent in the management of a part or all of the assets of the fund;

“prescribed security” means

(a) security listed on the International Options Market, Mercantile or International Divisions of the Montréal Stock Exchange, if the transaction relating to the acquisition of the security was executed thereon;

(b) security of a Canadian corporation, if the transaction relating to the acquisition of the security was executed on an organized securities market situated outside Canada;

(c) security of the Canadian government or the government of a province, including state enterprises, that is not security governed by Canadian law; or

(d) security relating to a foreign entity;

“promotional activities” in relation to a qualified investment fund means the activities carried out to design and create the fund, including research, preparation and distribution of a prospectus for the fund, registration of the fund with the Commission des valeurs mobilières du Québec or other securities supervisory agency, marketing of the fund and organization of the distribution of the fund’s shares;

“qualified investment fund” means an investment fund that is an unincorporated mutual fund within the meaning of section 5 of the Securities Act, a mutual fund within the meaning of that section 5 or a segregated account of a life insurance corporation constituted by a by-law of the insurance corporation;

“security” means any of the forms of investment listed in section 1 of the Securities Act, other than a share in an investment club.”;

(2) Subsection 1 has effect from 1 April 1998.

61. (1) Section 737.13R2 of the Regulation is amended

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

“(a) activities as a dealer, except to the extent that the activities are referred to in paragraph *i* and subject to the restrictions set out in section 737.13R3;

(b) the operation of a securities clearing house in relation to a transaction in which not more than one party is a person resident in Canada or composed of at least one such person.”;

(2) by replacing paragraphs *g* and *h* by the following:

“(g) acceptance or issue of a letter of credit in respect of an operation or transaction relating to property or goods in which not more than one party is a person resident in Canada or composed of at least one such person;

(h) financing or refinancing, by means of a letter of credit between corporations that are financial institu-

tions having no establishment in Canada or between international financial centres, of an operation or transaction in which neither the purchaser nor the vendor is resident in Canada and in which the property or goods involved are not property located in Canada or do not have any other relation to Canada, and do not constitute exports from or imports into Canada by reason of the operation or the transaction.”;

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

“(j) financial assembly services in respect of a project to be carried out exclusively or almost exclusively outside Canada.”;

(4) by replacing the period at the end of paragraph *l* by a comma;

(5) by adding, after paragraph *l*, the following paragraphs:

“(m) fiduciary services for a person not resident in Canada;

(n) factoring services, where the receivables involved are payable by a person not resident in Canada;

(o) leasing services provided to a lessee not resident in Canada, in relation to the use of property outside Canada;

(p) promotional activities for a qualified investment fund the shares of which are to be sold to persons not resident in Canada, or to persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively;

(q) administrative activities, in relation to the shares of a qualified investment fund, in respect of persons not resident in Canada, or in respect of persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively;

(r) management activities relating to a qualified investment fund the shares of which are sold to persons not resident in Canada, or to persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively;

(s) distribution activities relating to the shares of a qualified investment fund in respect of persons not resident in Canada, or in respect of persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively, provided that the promotional activities and the management activities relating to the fund as well as the administrative

activities relating to the fund's shares are carried on exclusively or almost exclusively in Montréal;

(*t*) cash management activities in respect of activities carried on exclusively or almost exclusively outside Canada;

(*u*) administrative support activities carried on,

i. except to the extent that they are referred to in subparagraph ii, on behalf of a corporation that operates an international financial centre, in relation to an international transaction described in this section that is made by that corporation,

ii. on behalf of a financial corporation, in relation to a financial transaction, or in relation to insurance, that is made by the financial corporation and in which not more than one party is a person resident in Canada or composed of at least one such person, or

iii. on behalf of a person not described in subparagraph i or ii, in relation to an international transaction described in this section that is made by that person.”;

(2) Subsection 1 applies in respect of international transactions made after 31 March 1998.

62. (1) Section 737.13R3 of the Regulation is amended

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

“(a) trading in outstanding securities, as intermediary in the negotiation, shall be carried on only for”;

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

“ii. a person resident in Canada, if the trading is in

(1) securities listed on the International Options Market, Mercantile or International Divisions of the Montréal Stock Exchange, if the trading that relates to the securities is executed thereon;

(2) securities of a Canadian corporation, if the trading that relates to the securities is executed on an organized securities market situated outside Canada;

(3) securities of the Canadian government or the government of a province, including state enterprises, that are not securities governed by Canadian law; or

(4) securities of a foreign entity;”;

(3) by striking out subparagraphs iii to v of paragraph *a*;

(4) by inserting, after paragraph *a*, the following paragraph:

“(a.1) trading in outstanding securities, as principal, shall be carried on only if the trading is in the securities referred to in any of subparagraphs 1 to 4 of subparagraph ii of paragraph *a*;”;

(5) by replacing the words “Canadian province” in subparagraph ii of paragraph *b* by the word “province”.

(2) Subsection 1 applies in respect of international transactions made after 31 March 1998.

63. (1) Section 737.16R1 of the Regulation is amended

(1) by replacing, in the first paragraph, “24 months” by “48 months”;

(2) by replacing the word “fonctions” wherever it appears in the French text of the first paragraph by the word “fonction”;

(3) by replacing subparagraphs *a* and *b* of the second paragraph by the following:

“(a) before 1 January 1998:

i. be in the employment of a corporation operating an international financial centre, or work exclusively or almost exclusively to establish such a centre, as the case may be, and

ii. except where the individual works exclusively or almost exclusively to establish an international financial centre, satisfy the requirements set out in subparagraphs *d* to *f* of the second paragraph of section 737.15 of the Act;

(b) after 31 December 1997:

i. be in the employment of a corporation operating an international financial centre, or work exclusively or almost exclusively for a person, in which case at least 75 % of the individual's functions with that person must be devoted to the establishment of such a centre, as the case may be, and

ii. except where the individual works exclusively or almost exclusively for a person and at least 75 % of the individual's functions with that person are devoted to the establishment of an international financial centre, satisfy the requirements set out in subparagraphs *d* to *f* of the second paragraph of section 737.15 of the Act.”;

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

“However, if the particular day provided for in the fourth paragraph in respect of the individual is

(a) prior to 1 April 1994, the first paragraph shall be read with “48 months” replaced by “24 months”; and

(b) subsequent to 31 March 1994 but prior to 1 April 1998, the period referred to in the first paragraph of section 737.16 of the Act, established in respect of the individual, is equal, notwithstanding the first paragraph, to the aggregate of

i. the period that would be established in the individual’s respect under this section if no reference were made to this paragraph and if the reference to “48 months” in the first paragraph were read as a reference to “24 months”, and

ii. the portion of the period that would be established in the individual’s respect under this section if no reference were made to this paragraph, that has not already been included in the period referred to in subparagraph i and that is neither prior to 1 April 1998 nor subsequent to the day that occurs four years after the particular day.

The particular day referred to in the third paragraph in respect of an individual is the earlier of the day on which the individual takes up duties for the first time as an employee of a corporation operating an international financial centre and, where applicable, the day on which, for the first time, the individual began to be resident in Canada to establish an international financial centre in Canada.”;

(2) Paragraphs 1 and 4 of subsection 1 have effect from 1 April 1998.

(3) Paragraph 3 of subsection 1 has effect from 1 January 1998.

64. (1) The Regulation is amended by inserting, after section 737.21R1, the following section:

“**737.22.0.3R1.** For the purposes of section 737.22.0.3 of the Act, the eligible employer shall certify the eligible income of a foreign instructor for a taxation year in the manner prescribed by section 1086R8.12.0.1.”;

(2) Subsection 1 applies from the taxation year 1997.

65. (1) Section 752.0.1R3 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1998.

66. (1) The Regulation is amended by inserting, after section 752.0.1R3, the following section:

“**752.0.7.4R1.** The prescribed document that an individual is required to file with the Minister, pursuant to subparagraph 3 of subparagraph i of paragraph *a* of section 752.0.7.4 of the Act or, as the case may be, subparagraph 3 of subparagraph i of paragraph *b* of that section, for a taxation year in respect of a self-contained domestic establishment is

(a) one of the copies supplied for the year to the individual or, as the case may be, to the individual’s eligible spouse for the year, in respect of the self-contained domestic establishment, in accordance with the second paragraph of section 1 of the Regulation respecting the application of the Act respecting real estate tax refund (R.R.Q., 1981, c. R-20.1, r.1); or

(b) a copy of the individual’s real estate tax account for the year or, as the case may be, that of the individual’s eligible spouse for the year, in respect of the self-contained domestic establishment.

In the first paragraph, “eligible spouse” of an individual for a taxation year has the meaning assigned by section 752.0.7.1 of the Act.;

(2) Subsection 1 applies from the taxation year 1998.

67. (1) Section 771R2.1 of the Regulation is amended by striking out paragraphs *c* and *d*.

(2) Subsection 1 has effect from 7 December 1995.

68. (1) Section 771R4 of the Regulation is replaced by the following:

“**771R4.** For the purposes of paragraph *a* of section 771R3, “gross revenue” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the principal activity of the corporation.”;

(2) Subsection 1 has effect from 30 October 1996.

69. (1) Section 771R5.0.2 of the Regulation is amended

(1) by striking out, in the portion before paragraph *a*, “the entering into or the maintaining in force of”;

(2) by inserting, before the words “the agreement” in paragraph *a* and “any other agreement” in paragraph *b*, the words “the entering into or the maintaining in force of”;

(3) by replacing the period at the end of paragraph *b* by a semicolon;

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

“(c) any other transaction, arrangement or event affecting the amount, determined for the purposes of this Title, of the wages and salaries paid by the corporation in the taxation year or by the partnership in the fiscal period.”;

(2) Subsection 1 applies to taxation years or fiscal periods that end after 31 March 1998.

70. (1) Section 771R29 of the Regulation is amended by replacing, in paragraph *a*, the words “province of Canada or in a” by the words “province or”.

(2) Subsection 1 has effect from 7 December 1995.

71. (1) The Regulation is amended by inserting, after section 776.50R1, the following:

**“TITLE XXI.4
CHANGE OF RESIDENCE**

785.1R1. For the purposes of subparagraph ii of paragraph *d* of section 785.1 of the Act, the amount prescribed to be included in the foreign accrual property income for a taxation year is an amount equal to the amount referred to in subparagraph ii of paragraph *d* of subsection 1 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement).

785.2R1. For the purposes of subparagraph 1 of subparagraph i of paragraph *b* of section 785.2 of the Act, a right to receive any of the following amounts is prescribed property to the taxpayer in respect of a taxation year:

(a) a pension benefit;

(b) a payment of any benefit under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) or a similar plan within the meaning of that Act;

(c) a payment of an allowance or benefit described in section 311 of the Act;

(d) a payment out of or under a registered retirement savings plan or a new plan referred to in section 914 of the Act, a registered home savings plan or a registered retirement savings fund;

(e) a payment under an income-averaging annuity contract, any proceeds of the redemption, cancellation, sale or other disposition of an income-averaging annuity contract, or any amount deemed by section 346 of the Act to have been received;

(f) an annuity payment that is not otherwise described in this section.”;

(2) Subsection 1 has effect

(1) from the time referred to in paragraph *a* of subsection 2 of section 10 of the Act to amend the Taxation Act and other legislative provisions of a fiscal nature (1995, c. 49), in respect of any corporation that is deemed, under that paragraph *a*, to have made an election;

(2) from 1 January 1993, in all other cases.

72. (1) Section 818R21 of the Regulation is amended by replacing, in paragraph *b*, “a bond, hypothec, mortgage or agreement of sale, other than” by “a bond, a debenture, an obligation secured by mortgage or an agreement of sale, other than a”.

(2) Subsection 1 has effect from 30 October 1996.

73. (1) Section 818R22 of the Regulation is amended by replacing, in the portion of paragraph *a* before subparagraph i, “a hypothec, mortgage, agreement of sale or” by “an obligation secured by mortgage, an agreement of sale or an”.

(2) Subsection 1 has effect from 30 October 1996.

74. (1) Section 818R29.1 of the Regulation is amended

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

“(d) an obligation secured by mortgage, an agreement of sale or any other form of indebtedness in respect of property referred to in paragraph *a*.”;

(2) by replacing, in subparagraphs iii and iv of paragraph *f*, the words “province of Canada” by the word “province”.

(2) Paragraph 1 of subsection 1 has effect from 30 October 1996.

(3) Paragraph 2 of subsection 1 has effect from 7 December 1995.

75. (1) Section 818R29.2 of the Regulation is revoked.

(2) Subsection 1 has effect from 7 December 1995.

76. (1) Section 818R36 of the Regulation is amended by replacing “an election is made under section 518 or 529 of the Act” by “an election referred to in section 518 or 529 of the Act is made”.

(2) Subsection 1 applies in respect of transactions that occur after 25 March 1997.

77. (1) Section 818R38.1 of the Regulation is amended by replacing subparagraph ii of paragraph *b* by the following:

“ii. obligations secured by mortgage, agreements of sale and other forms of indebtedness in respect of property referred to in subparagraph i;”.

(2) Subsection 1 has effect from 30 October 1996.

78. (1) Section 886R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of payments received after 25 March 1997.

79. The Regulation is amended by inserting, after section 886R1, the following:

**“CHAPTER I.1
RETIREMENT COMPENSATION
ARRANGEMENTS”.**

80. (1) Section 890.1R1 of the Regulation is amended

(1) by striking out paragraph *e*;

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

“(f) an arrangement under which all contributions are made pursuant to a law of Canada or a province, where one of the main purposes of the law is to enforce minimum standards with respect to wages, vacation entitlement or severance pay;

(g) an arrangement under which all contributions are made in connection with a dispute regarding the entitlement of one or more persons to receive benefits; or

(h) a plan or arrangement instituted by the social security legislation of a country other than Canada or of a state, province or other political subdivision of such a country.”;

(2) Subsection 1 has effect from 9 October 1986.

81. The Regulation is amended by inserting, after section 890.1R1, the following:

**“CHAPTER I.2
REGISTERED EDUCATION SAVINGS PLANS”.**

82. (1) Section 998R1 of the Regulation is amended

(1) by replacing subparagraph iv of paragraph *f* by the following:

“iv. a person described in this section;”;

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

“(g) a corporation all of the shares of the capital stock of which are owned by one or more of the following:

i. a registered pension plan,

ii. a trust all the beneficiaries of which are registered pension plans,

iii. a segregated fund trust, within the meaning of paragraph *k* of section 835 of the Act, all the beneficiaries of which are registered pension plans, and

iv. a person described in this section.”;

(2) Subsection 1 applies from the taxation year 1994.

83. (1) Section 1015R1 of the Regulation is amended

(1) by replacing the definition of “personal income-tax credit” by the following:

““personal tax credits” in respect of a particular taxation year means the product obtained by multiplying 4.3

(a) by the deduction mentioned in section 776.77 of the Act that the employee is entitled to deduct from the employee’s tax otherwise payable for the year; or

(b) where the employee has filed a return with the employer in accordance with section 1015.3 of the Act, by the aggregate of all amounts that, according to the information set out in the employee’s return most recently filed with the employer in accordance with that section 1015.3, the employee

i. would be entitled to deduct from the employee’s tax otherwise payable for the year, under the portion of section 752.0.1 of the Act before paragraph *b*, if the references therein to \$5,900 were read as \$8,250, or

ii. is entitled to deduct from the employee's tax otherwise payable for the year, under paragraphs *b* to *g* of section 752.0.1, sections 752.0.7.1 to 752.0.9 and Title VII of Book V of Part I of the Act;";

(2) by replacing paragraphs *a* to *e* of the definition of "adjustment factor" by the following:

“(a) where the family income of the employee for the year does not exceed \$27,000,

i. 3.75 where the employee's personal income for the year does not exceed \$25,000, and

ii. 3.25 where the employee's personal income for the year is greater than \$25,000;

(b) where the family income of the employee for the year is greater than \$27,000 without exceeding \$30,000,

i. 3 where the employee's personal income for the year does not exceed \$25,000, and

ii. 2.5 where the employee's personal income for the year is greater than \$25,000;

(c) where the family income of the employee for the year is greater than \$30,000 without exceeding \$33,000,

i. 2.25 where the employee's personal income for the year does not exceed \$25,000, and

ii. 2 where the employee's personal income for the year is greater than \$25,000;

(d) where the family income of the employee for the year is greater than \$33,000 without exceeding \$60,000,

i. 2 where the employee's personal income for the year does not exceed \$25,000,

ii. 1.75 where the employee's personal income for the year is greater than \$25,000 without exceeding \$50,000, and

iii. 1.5 where the employee's personal income for the year is greater than \$50,000;

(e) where the family income of the employee for the year is greater than \$60,000 without exceeding \$70,000,

i. 1.5 where the employee's personal income for the year does not exceed \$25,000,

ii. 1.25 where the employee's personal income for the year is greater than \$25,000 without exceeding \$50,000, and

iii. 1 where the employee's personal income for the year is greater than \$50,000;”;

(3) by adding, after paragraph *e* of the definition of "adjustment factor", the following paragraph:

“(f) where the family income of the employee for the year is greater than \$70,000,

i. 1.25 where the employee's personal income for the year does not exceed \$25,000, and

ii. 1 where the employee's personal income for the year is greater than \$25,000;”;

(4) by replacing the definition of "family income" by the following:

““family income” of an employee for a year means the aggregate of all amounts determined in respect of the employee in accordance with paragraphs *a* and *b* of the definition of "family income" in section 1029.8.67 of the Act;”;

(5) by inserting, after the definition of "family income", the following definition:

““personal income” of an employee for a year means the amount determined in respect of the employee in accordance with paragraph *a* of the definition of "family income" in section 1029.8.67 of the Act.”;

(6) by striking out the definition of "total income".

(2) Subsection 1 has effect from 1 January 1998.

84. (1) Section 1015R2.1 of the Regulation is amended

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

“(f) where the amount that the employer is required to deduct under section 1015 of the Act in respect of the employee's remuneration is not established according to the mathematical formula referred to in the third paragraph of that section, 65 % of the amount deducted from the employee's remuneration by the employer, pursuant to the employee's authorization, for the purchase by that employee as first purchaser of class "A" shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., c. F-3.2.1) or class "A" or "B" shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., c. F-3.1.2), without the total of the

amounts determined under this paragraph exceeding, for a year, 65 % of

i. in respect of shares acquired pursuant to an obligation in a collective agreement entered into on or before 9 May 1996, \$5,000, and

ii. in respect of shares other than those referred to in subparagraph i, the amount by which \$3,500 exceeds the total of the amounts determined for the year in respect of the shares referred to in that subparagraph;”;

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

“(f.1) the contribution that may be deducted by the employee under section 70.2 of the Act;”;

(3) by striking out paragraph *g*.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 January 1998. In addition,

(1) where subparagraph ii of paragraph *f* of section 1015R2.1 of the Regulation, replaced by paragraph 1 of subsection 1, applies after 30 April 1997 and before 1 January 1998, that subparagraph ii shall be read with “(1995, c. 48)” replaced by “(R.S.Q., c. F-3.1.2)”;

(2) where paragraph *g* of section 1015R2.1 of the Regulation, struck out by paragraph 3 of subsection 1, applies after 31 December 1996 and before 1 January 1998, that paragraph *g* shall be read as follows:

“(g) any amount deducted directly from the employee’s remuneration by the employer, not exceeding the portion of the amount that may be deducted by the employee under section 336.0.3 of the Act in computing the employee’s income, other than a deduction at source under the Act to facilitate the payment of support (1995, c. 18).”;

(3) Paragraph 2 of subsection 1 has effect from 29 October 1997.

85. (1) Section 1015R2.2 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) an amount equal to the employee’s premium consisting of class “A” shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., c. F-3.2.1) or class “A” or “B” shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (R.S.Q.,

c. F-3.1.2), that is deducted directly from the employee’s remuneration and transferred by the employer to the issuer, within the meaning of paragraph *c* of section 905.1 of the Act, of a plan under which the employee or the employee’s spouse is the annuitant within the meaning of paragraph *b* of that section 905.1, without the total of the amounts determined under this paragraph exceeding for a year

i. in respect of shares acquired pursuant to an obligation in a collective agreement entered into on or before 9 May 1996, \$5,000, and

ii. in respect of shares other than those referred to in subparagraph i, the amount by which \$3,500 exceeds the total of the amounts determined for the year in respect of the shares referred to in that subparagraph.”;

(2) Subsection 1 has effect from 1 January 1997. However, where paragraph *b* of section 1015R2.2 of the Regulation, made by subsection 1, applies after 31 December 1996 and before 1 May 1997, it shall be read with “(R.S.Q., c. F-3.1.2)” replaced by “(1995, c. 48)”.

86. (1) Section 1015R2.3 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) the amount by which the aggregate of the following amounts exceeds \$2,350:

i. the aggregate of all amounts deductible by the employee under section 336.0.3 and Title VI.6 of Book IV of Part I of the Act,

ii. the lesser of \$2,200 and the product obtained by multiplying 5.5 % by the employee’s estimated income for the year from an office or employment, and

iii. the aggregate of all amounts that, according to the information set out in the employee’s return most recently filed with the employer in accordance with section 1015.3 of the Act, the employee is entitled to deduct from the employee’s tax otherwise payable for the year, under sections 752.0.14 to 752.0.16 and 752.0.19 of the Act, or would be entitled to deduct under section 752.0.14 of the Act if that section were read without reference to paragraph *d* thereof;”;

(2) Subsection 1, except where it makes subparagraph iii of paragraph *a* of section 1015R2.3 of the Regulation, has effect from 1 January 1998 and, where it makes that subparagraph iii, applies from 1 January 1999. In addition, where paragraph *a* of section 1015R2.3 of the Regulation, replaced by subsection 1, applies between 31 December 1996 and 1 January 1998, it shall be read as follows:

“(a) the aggregate of

i. the product obtained by multiplying 5 by the amount that the employee is entitled to deduct from tax otherwise payable for the year under section 752.0.18.10 of the Act, after deducting the amount by which the aggregate of all amounts the employee expects to receive in the year as a scholarship, fellowship or bursary exceeds \$500, and

ii. the amount deductible by the employee under Title VI.6 of Book IV of Part I of the Act;”.

87. (1) Section 1015R3 of the Regulation is replaced by the following:

“**1015R3.** The amount that an employer is required to deduct under the Act from any payment of remuneration made to an employee shall be equal to the amount determined in accordance with Schedule A having regard to the amount of the remuneration paid to the employee, the length of the pay period and the amount of the employee’s personal tax credits.”;

(2) Subsection 1 has effect from 1 January 1998.

88. (1) Section 1015R4 of the Regulation is amended by replacing the first paragraph by the following:

“**1015R4.** Where an employee’s pay period is not provided for in Schedule A, or where the amount of the employee’s remuneration is greater than the amount provided for in Schedule A, the employer shall deduct from any such payment to the employee an amount equal to that proportion of the payment that the employee’s tax as estimated for the year, on the basis of current rates and the employee’s personal tax credits, is of the employee’s estimated annual pay.”;

(2) Subsection 1 has effect from 1 January 1998.

89. (1) Section 1015R5 of the Regulation is replaced by the following:

“**1015R5.** Where a payment of a bonus or a retroactive increase is made to an employee whose estimated annual pay, including the bonus or retroactive increase, does not exceed \$9,500, the employer shall, notwithstanding Schedule A, deduct 10 % therefrom.”;

(2) Subsection 1 has effect from 1 January 1998.

90. (1) Section 1015R6 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**1015R6.** Where a bonus is paid to an employee whose estimated annual pay, including the bonus, exceeds \$9,500, the amount to be deducted therefrom shall be established by the employer.”;

(2) Subsection 1 has effect from 1 January 1998.

91. (1) Section 1015R7 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**1015R7.** Where a retroactive increase in remuneration is paid to an employee whose estimated annual pay, including the retroactive increase, exceeds \$9,500, the amount to be deducted therefrom shall be established by the employer.”;

(2) Subsection 1 has effect from 1 January 1998.

92. (1) Section 1015R9 of the Regulation is replaced by the following:

“**1015R9.** An employer who makes a lump sum payment described in section 1015R11 shall deduct therefrom 20 % if the payment does not exceed \$5,000 and 23 % if the payment exceeds \$5,000.

However, no deduction shall be made by the employer from the amount of such payment in respect of an employee that the employer transfers directly to a trustee under a deferred profit sharing plan or a registered pension plan, to the issuer, within the meaning of paragraph *c* of section 905.1 of the Act, of a registered retirement savings plan, to a person licensed or otherwise authorized under the laws of Canada or a province to carry on an annuities business in Canada or to the carrier, within the meaning of paragraph *b* of section 961.1.5 of the Act, of a registered retirement income fund, where that amount is deductible under any of paragraphs *d* to *f* of section 339 of the Act in computing the employee’s income, or would be so deductible but for Title II of Book V.2.1 of Part 1 of the Act.”;

(2) Subsection 1 has effect from 1 January 1998.

93. (1) Section 1015R10 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 January 1998.

94. (1) Section 1015R12 of the Regulation is amended

(1) by replacing, in the English text, the first paragraph by the following:

“**1015R12.** No amount shall be deducted under sections 1015R3, 1015R5 to 1015R7 and 1015R9 by the employer from the remuneration of an employee for a taxation year where the employee has filed with the employee’s employer a return referred to in section 1015.3 of the Act claiming that the employee’s income from employment for the year will be less than the net claim amount for the year as reported on that return.”;

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

“The same applies where an employee neither performs the duties of an office or employment in Canada nor resides in Canada at the time of payment of the employee’s remuneration, except in respect of remuneration described in subparagraph *i* of paragraph *b* of section 1092 of the Act that is paid to a person not resident in Canada who has, in the year or in any previous year, ceased to be resident in Québec, or in respect of remuneration reasonably attributable to the duties of any office or employment performed or to be performed in Québec by a person not resident in Canada.”;

(2) Paragraph 2 of subsection 1 applies from 1 January 1999.

95. (1) Section 1015R13.3 of the Regulation is replaced by the following:

“**1015R13.3.** Every person paying in a taxation year an amount of remuneration to a fisherman who, pursuant to subparagraph *n* of the second paragraph of section 1015 of the Act, has elected for the year in prescribed form in respect of all such amounts shall deduct 20 % of each such amount paid to the fisherman while the election is in force.”;

(2) Subsection 1 has effect from 1 January 1998.

96. (1) Section 1015R14.6 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) in a transaction in respect of which an election referred to in section 518 or 529 of the Act was made;”.

(2) Subsection 1 applies in respect of transactions that occur after 25 March 1997.

97. (1) Section 1027R1 of the Regulation is amended by replacing the first paragraph by the following:

“**1027R1.** In subparagraph *i* of subparagraph *a* of the first paragraph of section 1027 of the Act and subject to sections 1027R7 and 1027R9, the first basic provisional

account of a corporation for a taxation year means the proportion of the tax payable under Part I of the Act by the corporation for the preceding taxation year, computed in the manner specified in the second paragraph and, where applicable, taking into account section 1027R2.1, or, where the corporation was for that preceding taxation year a qualified corporation within the meaning of sections 771.5 to 771.7 of the Act or an exempt corporation within the meaning of sections 771.12 and 771.13, the proportion of what that tax so computed would have been if that corporation had not been such a qualified corporation or exempt corporation, that 365 is of the number of days in that year.”;

(2) Subsection 1 has effect from 26 March 1997.

98. (1) Section 1029.8.1R0.1 of the Regulation is amended

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

“i. any of the following research centres of the Department of Agriculture and Agri-Food of the Government of Canada:

(1) the Food Research and Development Centre;

(2) the Horticulture Research and Development Centre;

(3) the Dairy and Swine Research and Development Centre;

(4) the Research and Development Centre for Soils and Crops;”;

(2) by adding, after subparagraph *ii* of paragraph *a*, the following subparagraph:

“iii. the Health of Animals and Food Laboratory;”;

(3) by replacing the period at the end of paragraph *f* by a semicolon;

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

“(g) the Centre multifonctionnel de recherche en alimentation (CMRA) of the Institut de tourisme et d’hôtellerie du Québec.”;

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 31 March 1998 under an eligible research contract entered into after that date.

99. (1) Section 1029.8.1R0.2 of the Regulation is amended

(1) by replacing the period at the end of paragraph *s* by a semicolon;

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

“(t) the Collège Maisonneuve in respect of its Institut de chimie et de prétrouchimie.”;

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 31 March 1998 under an eligible research contract entered into after that date.

100. (1) Section 1029.8.33.2R1 of the Regulation is amended

(1) by replacing the period at the end of paragraph *b* by a semicolon;

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

“(c) a program developed in accordance with the Sociovocational Integration Services (SIS) program at the secondary level.”;

(2) Subsection 1 applies in respect of wages and expenses paid after 31 March 1997 in relation to qualified training period beginning after that date.

101. (1) The Regulation is amended by inserting, after section 1029.8.34R2, the following section:

“**1029.8.67R1.** For the purposes of the definition of “child care expense” in section 1029.8.67 of the Act, a prescribed expense is an expense that is paid by an individual as a contribution fixed by the Regulation respecting reduced contributions, made by Order in Council 1071-97 dated 20 August 1997.”;

(2) Subsection 1 applies from the taxation year 1997.

102. (1) Section 1029.8.70R1 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1996. In addition, where section 1029.8.70R1 of the Regulation, revoked by subsection 1, applies to the taxation years 1994 and 1995, it shall be read as follows:

“**1029.8.70R1.** The educational institution to which subparagraph *i* of subparagraph *b* of the second para-

graph of section 1029.8.70 of the Act refers is an educational institution described in section 337 of the Act.”.

103. (1) Section 1031R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of changes in residence that occur after 31 December 1992.

104. (1) Section 1032R1 of the Regulation is replaced by the following:

“**1032R1.** An election by a legal representative under section 1032 of the Act shall be made by filing with the Minister the prescribed form on or before the balance-due day that would otherwise have been applicable to the individual referred to in the first paragraph of that section 1032 for the taxation year referred to in that paragraph.”;

(2) Subsection 1 applies from the taxation year 1995.

105. (1) Section 1054R2 of the Regulation is replaced by the following:

“**1054R2.** The documents referred to in section 1054R1 shall be filed on or before the later of

(a) the taxpayer’s filing-due date for the taxation year in which the taxpayer died; and

(b) the filing-due date of the deceased taxpayer’s succession for the succession’s first taxation year.”;

(2) Subsection 1 has effect from 1 January 1994.

106. Section 1056.4R1 of the Regulation is amended by adding, at the end, the following paragraph:

“In subparagraph *a* of the first paragraph,

(a) any reference to section 242 or 243 of the Act is a reference to that section as it read before its revocation;

(b) any reference to section 442, 444, 450 or 454 of the Act is a reference to that section as it read in respect of a transfer or distribution made before 26 March 1997;

(c) any reference to section 485.2 of the Act is a reference to that section as it read in respect of the election.”.

107. (1) Section 1086R6 of the Regulation is amended

(1) by replacing, in the English text, the portion before paragraph *b* by the following:

“1086R6. Every trustee of a trust governed by a registered home ownership savings plan shall file an information return in prescribed form where, in a taxation year, a taxpayer who is a beneficiary under the plan

(a) is required pursuant to section 956 or 957 of the Act to include an amount in computing the taxpayer's income; or”;

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

“(b) is or would, but for Title II of Book V.2.1 of Part I of the Act, be allowed pursuant to section 954 or 954.1 of the Act to deduct an amount in computing the taxpayer's income.”;

(2) Paragraph 2 of subsection 1 applies from the taxation year 1998.

108. (1) Section 1086R7 of the Regulation is amended

(1) by replacing, in the English text of paragraph *e*, the words “second net income stabilization account fund” by the words “NISA Fund No. 2”;

(2) by replacing the period at the end of paragraph *e* by a semicolon;

(3) by adding, after paragraph *e*, the following paragraph:

“(f) an amount that is required by section 979.21 of the Act to be added in computing a person's income for a taxation year.”;

(2) Paragraph 1 of subsection 1 has effect from 1 January 1994 in respect of amount paid after 31 December 1992.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of payments made after 31 December 1995.

109. (1) Section 1086R7.6 of the Regulation is replaced by the following:

“1086R7.6. Where a financial institution designated for the purposes of the Subsidy and Loan Program for Workers, administered by the Ministère de l'Emploi et de la Solidarité, receives from an individual, before the end of a year, an amount that is deductible by the individual under paragraph *k* of section 336 of the Act, or that would be so deductible but for Title II of Book V.2.1 of Part I of the Act, that institution shall file an information return in prescribed form in respect of the amount so received, unless an information return in prescribed form was previously filed in respect of that amount.”;

(2) Subsection 1 applies from the taxation year 1998. However, where section 1086R7.6 of the Regulation, made by subsection 1, applies before 12 June 1998, it shall be read with the reference to “paragraph *k* of section 336” replaced by a reference to “paragraph *k* of subsection 1 of section 336”.

(3) In addition, where section 1086R7.6 of the Regulation, replaced by subsection 1, applies after 24 June 1997, it shall be read with the words “Ministère de la Sécurité du revenu” replaced by the words “Ministère de l'Emploi et de la Solidarité”.

110. (1) Section 1086R8.9 of the Regulation is amended

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

“1086R8.9. The Minister of Employment and Solidarity shall file an information statement in prescribed form in respect of the following amounts:”;

(2) by replacing, in the English text of paragraph *b*, ““Subsidy and loan program for workers”” by “Subsidy and Loan Program for Workers”;

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

“Every person, other than the person referred to in the first paragraph, who pays an amount described in section 311.1 the Act to a particular person shall file an information return in prescribed form in respect of that payment, except in respect of a payment that

(a) is in respect of child care expenses, within the meaning that would be assigned by section 1029.8.67 of the Act if the definition of that expression were read with the words “neither prescribed nor” replaced by the word “not”, incurred by or on behalf of the particular person or a person related to the particular person;

(b) is in respect of funeral expenses in respect of a person related to the particular person;

(c) is in respect of judicial expenses incurred by or on behalf of the particular person or a person related to the particular person;

(d) is in respect of vocational training or counselling of the particular person or a person related to the particular person;

(e) is made in a particular year as a part of a series of payments, the total of which in the year does not exceed \$500; or

(f) is not a part of a series of payments.”;

(2) Paragraph 1 of subsection 1 has effect from 25 June 1997.

(3) Paragraph 3 of subsection 1 applies in respect of payments made after 31 December 1998.

111. (1) The Regulation is amended by inserting, after section 1086R8.12, the following section:

“**1086R8.12.0.1.** Every eligible employer shall file a statement of the amount of wages that is eligible income paid in a taxation year to a foreign instructor by the eligible employer, and deliver two copies of the statement to the foreign instructor, whether in person or by mail to the foreign instructor’s last known address, on or before the last day of February of each year in respect of the preceding calendar year.

In this section, “eligible employer”, “eligible income” and “foreign instructor” have the meanings assigned by section 737.22.0.1 of the Act.”;

(2) Subsection 1 applies from the taxation year 1997.

112. (1) Section 1086R8.13 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R8.13.** Every corporation that has renounced an amount under any of sections 359.2, 359.2.1, 359.4 and 359.6 of the Act to a person shall file an information return in prescribed form in respect of the amount renounced.”;

(2) Subsection 1 has effect from 3 December 1992.

113. Section 1086R8.16 of the Regulation is amended by replacing, in the first paragraph, the words “not later than the last day of February of the following year” by the words “, on or before the last day of February of each year in respect of the preceding calendar year.”

114. (1) Section 1086R12 of the Regulation is amended by replacing the third paragraph by the following:

“The first paragraph does not require a trust to file an information return for a taxation year at the end of which it is a registered charity or governed by an eligible funeral arrangement, by a profit sharing plan, by a deferred profit sharing plan or by a plan referred to in subsection 15 of section 147 of the Income Tax Act

(Revised Statutes of Canada, 1985, c. 1, 5th Supplement) as a plan the registration of which has been revoked.”;

(2) Subsection 1 applies from the taxation year 1993.

115. (1) Section 1086R23.1 of the Regulation is amended

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

“(e) the prescribed information contained in the form prescribed for the purposes of 230.0.0.4.1 of the Act, where the partnership has made an expenditure in respect of scientific research and experimental development in the fiscal period;”;

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

“Where an individual is a member of a partnership, any amount that is to be determined in respect of the individual for the purposes of subparagraphs *c* and *d* of the first paragraph shall be so determined without reference to Title II of Book V.2.1 of Part I of the Act.”;

(2) Paragraph 1 of subsection 1 applies to fiscal periods that begin after 31 December 1995.

(3) Paragraph 2 of subsection 1 applies to fiscal periods that end after 31 December 1997.

116. (1) Section 1086R23.12 of the Regulation is amended by replacing subparagraph *b* of the second paragraph by the following:

“(b) where the particular person or the member of the partnership designated for the purpose of filing the information return is not required to file a fiscal return under Part I of the Act for the year or for the taxation year in which the partnership’s fiscal period ends, that particular person or that member shall file the information return with the Minister on or before the filing-due date of the particular person or member for that year.”;

(2) Subsection 1 applies in respect of work carried out after 30 June 1995.

117. (1) Section 1086R23.15 of the Regulation is replaced by the following:

“**1086R23.15.** Every person, other than a prescribed person described in the second paragraph, who, in a calendar year, provides day care in Québec for remuneration shall file an information return in prescribed

form in respect of the amounts paid to the person as or on account of child care expenses, within the meaning of section 1029.8.67 of the Act, for services rendered in that year.

For the purposes of the first paragraph, a prescribed person means an individual who is not a trust, other than such an individual holding a permit issued under the Act respecting child care centres and childcare services (R.S.Q., c. S-4.1), or recognized as a person responsible for home day care by a person holding a childcare centre permit issued under that Act.”;

(2) Subsection 1, where it replaces the first paragraph of section 1086R23.15 of the Regulation, applies from the taxation year 1997 and, where it replaces the second paragraph of that section, has effect from 1 September 1997.

118. (1) Section 1086R23.16 of the Regulation is amended

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

“**1086R23.16.** Every person who is required by section 1086R23.15 to file an information return with the Minister shall, not later than the date on which the information return is required to be filed with the Minister, forward to each taxpayer who, in a calendar year, has paid to the person an amount as or on account of child care expenses, within the meaning of section 1029.8.67 of the Act, incurred in respect of child care services provided in Québec, an information return in prescribed form.”;

(2) by replacing, in the English text, the second paragraph by the following:

“The information return that is required to be forwarded to a taxpayer under the first paragraph shall be sent to the taxpayer at the taxpayer’s last known address or delivered to the taxpayer in person.”;

(2) Subsection 1 applies from the taxation year 1997.

119. Section 1086R24 of the Regulation is replaced by the following:

“**1086R24.** For the purposes of subparagraph *e* of the first paragraph of section 1086 of the Act, the prescribed classes are listed in Schedule B.”.

120. (1) Section 1088R5 of the Regulation is replaced by the following:

“**1088R5.** For the purposes of section 1088R4, “gross income” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the business of the individual.”;

(2) Subsection 1 has effect from 30 October 1996.

121. (1) Section 1088R14 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual referred to therein is the amount by which the individual’s income, computed without reference to section 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act had the individual been resident in Québec on the last day of the taxation year, exceeds any amount that is deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.20.2, 737.16, 737.16.1, 737.21, 737.22.0.3, 737.25 and 737.28 of the Act.”;

(2) Subsection 1 applies from the taxation year 1997.

122. (1) Section 1089R5 of the Regulation is replaced by the following:

“**1089R5.** For the purposes of section 1089R4, “gross income” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the business of the individual.”;

(2) Subsection 1 has effect from 30 October 1996.

123. (1) Chapter 0.1 of Title XXXII of the Regulation is revoked.

(2) Subsection 1 applies in respect of taxation years that begin after 25 March 1997.

124. (1) Section 1143R1 of the Regulation is amended

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

“**1143R1.** For the purposes of the first paragraph of section 1143 of the Act, prescribed corporations are”;

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

“*ii.* Société des loteries du Québec.”;

(3) by striking out subparagraphs iii, vii and ix of paragraph *a*.

(2) Subsection 1 has effect from 1 April 1998.

125. (1) Section 1174R1 of the Regulation is amended by striking out “, in the Yukon Territory or in the Northwest Territories.”

(2) Subsection 1 has effect from 7 December 1995.

126. (1) The Regulation is amended

(1) by replacing the word “clause” by the word “subparagraph” wherever it appears in the English text of the following provisions:

- the portion of section 41.1.1R1 before paragraph *a*;
- subparagraph 2 of subparagraph iv of paragraph *a* of section 47.16R1;
- subparagraph ii of subparagraph *a* of the second paragraph of section 130R30.3.2;
- the third paragraph of section 130R42.1;
- section 130R42.2;
- section 130R42.5;
- subparagraph 3 of subparagraph i of paragraph *a* of section 130R42.6;
- paragraph *b* of section 130R42.10;
- paragraph *d* of section 130R42.12;
- section 130R42.14;
- the portion of the second paragraph of section 130R55.12 before subparagraph *a*;
- the third paragraph of section 130R55.12;
- subparagraph ii of subparagraph *a* of the first paragraph of section 140.1R2;
- the portion of subparagraph *b* of the first paragraph of section 140.1R2 before subparagraph i;
- subparagraphs ii and iii of subparagraph *b* of the first paragraph of section 140.1R2;
- the portion of the second paragraph of section 140.1R2 before subparagraph *a*;
- section 140.1R3;
- the portion of the first paragraph of section 140.1R4 before subparagraph *a*;
- section 140.1R5;
- the portion of section 230R1 before paragraph *a*;
- the portion of section 230R2 before paragraph *a*;
- subparagraphs 1 and 2 of subparagraph iii of paragraph *a* of section 359.1R3;
- subparagraph ii of subparagraph *b* of the first paragraph of section 360R5.1;
- section 360R17.0.1;
- paragraph *b* of section 360R17.1;
- subparagraphs *a* and *b* of the second paragraph of section 360R17.2;
- the portion of section 360R55.1 before paragraph *a*;

- section 421.6R1.1;
- section 421.6R3;
- section 726.6.1R1;
- subparagraph 1 of subparagraph iii of paragraph *f* of section 726.14R4;
- subparagraph i of subparagraph *d* of the second paragraph of section 818R4;
- subparagraph iii of subparagraph *a* of the second paragraph of section 818R9.5;
- subparagraph iv of subparagraph *b* of the second paragraph of section 818R9.5;
- the portion of subparagraph ii of subparagraph *b* of the second paragraph of section 844.3R1 before subparagraph 1;
- subparagraph 1 of subparagraph i of subparagraph *d* of the second paragraph of section 844.3R1;
- subparagraph ii of subparagraph *d* of the second paragraph of section 844.3R1;
- subparagraphs *a* and *b* of the third paragraph of section 985.9.2R3;
- section 1027R2;
- the first paragraph of section 1079.1R3;
- subparagraph *c* of the third paragraph of Class 24 in Schedule B;

(2) by replacing the word “détenteur” by the word “titulaire” wherever it appears in the French text of the following provisions:

- the portion of the first paragraph of section 152R9.1 before subparagraph *a*;
- section 152R10.1;
- paragraph *o.1* of section 818R1;
- subparagraph i of paragraph *b* of section 840R1;
- the portion of subparagraph ii of paragraph *b* of section 840R1 before subparagraph 1;
- subparagraph 3 of subparagraph ii of paragraph *b* of section 840R1;
- subparagraph 5 of subparagraph ii of paragraph *b* of section 840R1;
- paragraph *g* of section 840R1;
- paragraph *a* of section 840R4;
- the portion of paragraph *b* of section 840R4 before subparagraph ii;
- the portion of the first paragraph of section 840R11.2 before subparagraph *a*;
- paragraph *a* of section 840R14;

(3) by replacing the word “clauses” by the word “subparagraphs” in the English text of the following provisions:

- subparagraph 2 of subparagraph ii of paragraph *c* of section 157.12R2;
- subparagraphs i and ii of paragraph *d* of section 359.1R3;

— subparagraph 5 of subparagraph ii of paragraph *a* of section 726.14R2;

— subparagraph vii of subparagraph *b* of the first paragraph of section 985.9.2R3;

(4) by replacing the word “émise” by the word “délivrée” in the French text of the following provisions:

— paragraph *b* of section 232R2;

— paragraph *d* of section 1029.8.34R1;

(5) by replacing “(1995, c. 48)” by “(R.S.Q., c. F-3.1.2)” in the following provisions:

— subparagraph *d.1* of the second paragraph of section 1079.1R2;

— the first paragraph of section 1086R8.1.6;

(6) by replacing “chattel mortgages, bills of exchange or other obligations” by “obligations secured by chattel mortgage, bills of exchange or other obligations” in the following provisions:

— subparagraph ii of subparagraph *c* of the first paragraph of Class 24 in Schedule B;

— subparagraph ii of subparagraph *d* of the first paragraph of Class 27 in Schedule B;

— subparagraph *a* of the first paragraph of Class 29 in Schedule B.

(2) Paragraph 5 of subsection 1 has effect from 1 May 1997.

127. (1) Class 12 in Schedule B to the Regulation is amended

(1) by replacing subparagraph iv of subparagraph *b* of the second paragraph by the following:

“iv. in Class 43;”;

(2) by replacing the portion of subparagraph *c* of the second paragraph before subparagraph i by the following:

“(c) that must begin to be used within a reasonable period following that acquisition and that must be, during a period of at least 730 consecutive days following the day on which that use begins or, in the case of the loss or involuntary destruction of the property by fire, theft or water or in the case of a major breakdown of the property, during a shorter period, used entirely in Québec and primarily in the carrying on a business by the following persons:”;

(3) by replacing, in the English text of subparagraph iii of subparagraph *c* of the second paragraph and subparagraphs iii and iv of subparagraph *b* of the third paragraph, the word “clause” by the word “subparagraph”.

(2) Paragraph 1 of subsection 1 applies in respect of property acquired after 12 May 1994.

128. (1) Class 43 in Schedule B to the Regulation is amended by replacing subparagraph i of paragraph *b* by the following:

“i. it is not property in respect of which the taxpayer has filed with the Minister an election in writing, on or before the taxpayer’s filing-due date for the taxation year in which the property was acquired, that the property be included in Class 41; and”;

(2) Subsection 1 has effect from 1 January 1994.

129. (1) Schedule C to the Regulation is amended

(1) by striking out, in paragraph *a*, the following universities:

“Antioch University, New York, New York.

Bastyr College, Seattle, Washington.

Briarcliff College, Briarcliff Manor, New York.

Columbia Bible College & Seminary, Columbia, South Carolina.

Dropsie University, The, Philadelphia, Pennsylvania.

George Williams College, Downers Grove, Illinois.

Grace College of the Bible, Omaha, Nebraska.

Maharishi International University, Fairfield, Iowa.

Medical College of Pennsylvania, Philadelphia, Pennsylvania.

Montana College of Mineral Science and Technology, Butte, Montana.

Multnomah School of the Bible, Portland, Oregon.

Ricker College, Houlton, Maine.

Rosemead Graduate School of Psychology, Rosemead, California.

University of Health Sciences/The Chicago Medical School, Chicago, Illinois.

University of Montana, Missoula, Montana.

Western Evangelical Seminary, Portland, Oregon.

Westminster Choir College, Princeton, New Jersey.”;

(2) by inserting, in paragraph *a*, the following universities in the appropriate alphabetical order:

“Alfred University, Alfred, New York.

Bastyr University, Seattle, Washington.

City University, Bellevue, Washington.

Colby-Sawyer College, New London, New Hampshire.

College of New Rochelle, New Rochelle, New York.

Columbia International University, Columbia, South Carolina.

Eckerd College, St. Petersburg, Florida.

Florida State University, Tallahassee, Florida.

Grace University, Omaha, Nebraska.

Holy Trinity Orthodox Seminary, The, Jordanville, New York.

Lawrence Technological University, Southfield, Michigan.

Maharishi University of Management, Fairfield, Iowa.

Medical College of Pennsylvania and Hahnemann University, The, Philadelphia, Pennsylvania.

Mercyhurst College, Erie, Pennsylvania.

Montana Tech of the University of Montana, Butte, Montana.

Multnomah Bible College, Portland, Oregon.

Parsons School of Design, New York, New York.

Rush University, Chicago, Illinois.

Simpson College, Redding, California.

Southern College of Seventh-Day Adventists, Collegedale, Tennessee.

The Herman M. Finch University of Health Sciences/The Chicago Medical School, North Chicago, Illinois.

Union College, Lincoln, Nebraska.

University of California, Davis, California.

University of California, Irvine, California.

University of California, Los Angeles, California.

University of California, Riverside, California.

University of California, San Diego, California.

University of California, Santa Barbara, California.

University of California, Santa Cruz, California.

University of Montana-Missoula, The, Missoula, Montana.

University of North Texas, Denton, Texas.

Westminster Theological Seminary in California, Escondido, California.”;

(3) by inserting, in paragraph *b*, the following universities in the appropriate alphabetical order:

“Aston University, Birmingham, England.

University of Sussex, Brighton, England.”;

(4) by inserting, in paragraph *i*, the following university in the appropriate alphabetical order:

“École biblique et archéologique française, Jerusalem.”;

(5) by inserting, in paragraph *k*, the following university in the appropriate alphabetical order:

“Ruprecht-Karls-Universität Heidenberg, Heidenberg.”;

(6) by inserting, in paragraph *q*, the following universities in the appropriate alphabetical order:

“Flinders University of South Australia, The, Adelaide.

University of New South Wales, The, Sydney.”;

(7) by adding, after paragraph *s*, the following paragraphs:

“(t) In The Netherlands:

Nijenrode University, Breukelen.

(u) In Hong Kong:

Hong Kong University of Science and Technology, The, Kowloon.”;

(2) Subsection 1 has effect from 1 January 1995. However, paragraph 1 of subsection 1, where it strikes out in paragraph *a* of Schedule C to the Regulation “Antioch University, New York, New York”, “Bastyr College, Seattle, Washington”, “Briarcliff College, Briarcliff Manor, New York”, “Columbia Bible College & Seminary, Columbia, South Carolina”, “Dropsie University, The, Philadelphia, Pennsylvania”, “George Williams College, Downers Grove, Illinois”, “Grace College of the Bible, Omaha, Nebraska”, “Montana College of Mineral Science and Technology, Butte, Montana”, “Multnomah School of the Bible, Portland, Oregon”, “Ricker College, Houlton, Maine”, “Rosemead Graduate School of Psychology, Rosemead, California”, “University of Health Sciences/The Chicago Medical School, Chicago, Illinois”, “University of Montana, Missoula, Montana”, “Western Evangelical Seminary, Portland, Oregon” and “Westminster Choir College, Princeton, New Jersey”, and paragraph 2 of subsection 1, where it inserts in paragraph *a* of Schedule C to the Regulation “Bastyr University, Seattle, Washington”, “City University, Bellevue, Washington”, “Columbia International University, Columbia, South Carolina”, “Eckerd College, St. Petersburg, Florida”, “Grace University, Omaha, Nebraska”, “Montana Tech of the University of Montana, Butte, Montana”, “Multnomah Bible College, Portland, Oregon”, “Parsons School of Design, New York, New York”, “The Herman M. Finch University of Health Sciences/The Chicago Medical School, North Chicago, Illinois”, “Union College, Lincoln, Nebraska”, “University of California, Davis, California”, “University of California, Irvine, California”, “University of California, Los Angeles, California”, “University of California, Riverside, California”, “University of California, San Diego, California”, “University of California, Santa Barbara, California”, “University of California, Santa Cruz, California”, “University of Montana-Missoula, The, Missoula, Montana” and “University of North Texas, Denton, Texas”, apply from the taxation year 1996.

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

Regulation to amend the Regulation respecting the application of the Taxation Act (1980) *

An Act respecting the application of the Taxation Act (R.S.Q., c. I-4, s. 104, 1st par.)

1. The Regulation respecting the application of the Taxation Act (1980) is amended by replacing, in section 0R3, the words “*mutatis mutandis*” by the words “, with the necessary modifications.”.

2. (1) Sections 42R1 to 42R3 of the Regulation are revoked.

(2) Subsection 1 has effect from 29 October 1985.

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

Regulation to amend the Regulation respecting the application of the Licenses Act **

Licenses Act

(R.S.Q., c. L-3, s. 5, 1st par., subpar. *d*)

1. Section 10 of the Regulation respecting the application of the Licenses Act is amended by replacing, in the French text of subparagraph *a* of the first paragraph, the words “corporation” et “corporations” by the words “société” and “sociétés”, as the case may be, wherever they appear.

2. Section 11 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) 50 %, from the first to the 2,500,000,000th millilitre of beer in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), is payable in a particular calendar year; or

* The only amendment to the Regulation respecting the application of the Taxation Act (1980) (R.R.Q., 1981, c. I-4, r.1) was made by Order in Council 1707-97 dated 17 December 1997 (1997, *G.O.* 2, 6348). For reference, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

** The Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1) was last amended by the Regulation made by Order in Council 1635-96 dated 18 December 1996 (1996, *G.O.* 2, 5561). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(b) 25 %, from the 2,500,000,001th to the 7,500,000,000th millilitre of beer in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax, is payable in a particular calendar year.”

3. Section 12 of the Regulation is replaced by the following:

“12. For the purposes of the second paragraph of section 79.11 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), a millilitre shall be considered for the purposes of section 11 only at the time that tax is payable.”

4. (1) The Regulation is amended by adding, after section 12, the following:

“REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF ANY OTHER ALCOHOLIC BEVERAGE

Persons referred to

13. For the purposes of the third paragraph of section 79.11 of the Act, a person is a person referred to at a particular time if the person is a small-scale producer whose total number of millilitres of wine, cider or any other alcoholic beverage, other than beer, sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 300,000,000:

(a) where the person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(b) an associate of the person, or another person whose business the person continues to carry on.

For the purposes of the first paragraph, a person is a small-scale producer where the raw material used in the production comes primarily from land that is owned or rented by that person and is situated in Québec.

For the purposes of subparagraph *b* of the first paragraph, a person is associated with another person if the person is so associated by reason of sections 21.4 and 21.20 to 21.25 of the Taxation Act (R.S.Q., c. I-3), and a person continues to carry on another person’s business where

(a) the person acquires all or substantially all the assets of the other person’s business; and

(b) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.

Reduction

14. For the purposes of the third paragraph of section 79.11 of the Act, the percentage is 100 %, from the first to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), would be payable, but for this section, in a particular calendar year.

Terms and conditions

15. For the purposes of the third paragraph of section 79.11 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), a millilitre shall be considered for the purposes of section 14 only at the time that tax is payable.”;

(2) Subsection 1 has effect in respect of sales made after 25 March 1997. However, for the period that begins on 26 March 1997 and ends on 31 March 1998, section 14 of the Regulation, made by subsection 1, shall be read as follows:

“14. For the purposes of the third paragraph of section 79.11 of the Act, the amount is, as the case may be,

(a) 0.044 of a cent per millilitre, from the first to the 100,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), is payable in a particular calendar year; or

(b) 0.022 of a cent per millilitre, from the 100,000,001th to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax, is payable in a particular calendar year.”

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

Regulation to amend the Regulation respecting fiscal administration *

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 9.0.6, par. 4 and s. 96, 1st par., subpar. a)

1. (1) The heading of subdivision 1 of Division II.01 of the Regulation respecting fiscal administration is replaced by the following:

“§1. Security”.

(2) Subsection 1 has effect from 20 March 1997.

2. (1) Section 9.0.6R2 of the Regulation is amended

(1) by replacing the words “a licensee to post a bond” by the words “security from a licensee”;

(2) by replacing “V.1 of that Agreement” by “R340 of the Agreement”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 1 July 1998.

3. (1) Section 9.0.6R3 of the Regulation is replaced by the following:

“9.0.6R3. Remittance to the Minister of a security pursuant to the Act or this regulation or pursuant to section P430 of the IFTA Procedures Manual validly constitutes a security referred to in section 9.0.6R2.”;

(2) Subsection 1 has effect from 20 March 1997. However, for the period from 20 March 1997 to 30 June 1998, section 9.0.6R3 of the Regulation shall be read as follows:

“9.0.6R3. Remittance to the Minister of a security pursuant to the Act or this regulation or pursuant to section I.C.3.c. of the IFTA Procedures Manual validly constitutes a security referred to in section 9.0.6R2.”.

4. (1) Section 9.0.6R4 of the Regulation is amended

(1) by replacing the words “that a bond be posted” by the word “security”;

(2) by replacing “subsection I.C.2 of that Procedures Manual” by “section R430.200 of the Agreement”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 1 July 1998.

5. (1) Section 9.0.6R5 of the Regulation is amended

(1) by replacing the words “post a bond” by the words “furnish security”;

(2) by replacing “IX.A” by “R910”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 1 July 1998.

6. (1) Section 9.0.6R7 of the Regulation is amended by replacing “V.E of that Agreement” by “R335 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

7. (1) Section 9.0.6R8 of the Regulation is amended by replacing “VI.E” by “R345.100”.

(2) Subsection 1 has effect from 1 July 1998.

8. (1) Section 9.0.6R9 of the Regulation is amended by replacing “VI.F” and “subsection III.A.3 of the International Fuel Tax Agreement Procedures Manual” respectively by “R660.300” and “section P530.200 of the IFTA Procedures Manual”.

(2) Subsection 1 has effect from 1 July 1998.

9. (1) Section 9.0.6R10 of the Regulation is amended by replacing “V.J” by “R420.100”.

(2) Subsection 1 has effect from 1 July 1998.

10. (1) Section 9.0.6R11 of the Regulation is amended by replacing “IX.D of the International Fuel Tax Agreement” by “R1240.300 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation made by Order in Council 1707-97 dated 17 December 1997 (1997, G.O. 2, 6348). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

11. (1) Section 9.0.6R12 of the Regulation is amended by replacing, in the first paragraph, “section IX.E of that Agreement” by “sections R1230.100 and R1230.200 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

12. (1) Section 9.0.6R13 of the Regulation is amended by replacing “XIII.E” by “R1150”.

(2) Subsection 1 has effect from 1 July 1998.

13. (1) Section 9.0.6R14 of the Regulation is amended by replacing, in the second paragraph, “Articles VIII” and “III of the International Fuel Tax Agreement Procedures Manual” respectively by “Section R700” and “section P500 of the IFTA Procedures Manual”.

(2) Subsection 1 has effect from 1 July 1998.

14. (1) Section 9.0.6R15 of the Regulation is replaced by the following:

“**9.0.6R15.** Section P510.100 of the IFTA Procedures Manual relative to the retention period for registers and data which must be retained pursuant to section 9.0.6R14 does not apply to a licensee.”;

(2) Subsection 1 has effect from 1 July 1998.

15. (1) Section 9.0.6R16 of the Regulation is amended by replacing, in the second paragraph, “IX.D of the International Fuel Tax Agreement” by “R1220.100 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

16. (1) Section 9.0.6R17 of the Regulation is amended by replacing “XII.A to XII.E of the International Fuel Tax Agreement” by “R1400 to R1450 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

17. (1) Section 10R2 of the Regulation is amended, in paragraph 1,

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

(2) by replacing the words “a place of business” by the words “an establishment”.

(2) Subsection 1 has effect from 20 March 1997.

18. (1) Section 10R4 of the Regulation is amended

(1) by striking out, in the French text of paragraphs 1 and 4, the word “social”;

(2) by replacing, in paragraphs 1 and 4, the words “a place of business” by the words “an establishment”;

(3) by replacing, in the French text of paragraph 1, the word “corporation” by the word “société”;

(4) by replacing, in paragraph 1, the words “the Crown or by” by the words “the Government of Canada, the government of a province or”.

(2) Paragraphs 1 to 3 of subsection 1 have effect from 20 March 1997.

(3) Paragraph 4 of subsection 1 has effect from 12 June 1998.

19. Section 14R1 of the Regulation is amended

(1) by replacing, in the English text of paragraph 7, the words “an estate” by the words “a succession”;

(2) by striking out, in paragraph 9, “, given names”.

20. (1) Section 31.1.5R1 of the Regulation is amended, in the first paragraph,

(1) by striking out, in subparagraph 1, the words “and firm name or corporate name”;

(2) by replacing, in subparagraph 2, the words “principal place of business” by the words “principal establishment”.

(2) Subsection 1 has effect from 20 March 1997.

21. Section 58.1R3 of the Regulation is replaced by the following:

“**58.1R3.** For the purposes of section 58.1 of the Act, the information that the Minister may require from a person governed by section 58.1R2 concerning the person’s identification is the person’s name, date of birth, address, occupation and identification number and the person’s registration number assigned under section 415 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

22. (1) Section 94.5R1 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) his name, Social Insurance Number and civil status indicated in the fiscal return filed for the year shall be identical to those indicated in the return referred to in paragraph 1;”.

(2) Subsection 1 applies from the taxation year 1997.

23. (1) Section 94.5R2 of the Regulation is replaced by the following:

“**94.5R2.** For the purposes of section 94.5 of the Act, the estimated refund shall not exceed \$3,000.”;

(2) Subsection 1 applies from the taxation year 1997.

24. (1) Section 96R15 of the Regulation is amended

(1) by replacing, in the French text, the portion before paragraph *a* by the following:

“**96R15.** Une sûreté ou une sûreté additionnelle exigée par le ministre en vertu de l’un des articles 17.2, 17.3 et 17.4 de la Loi comme condition de la délivrance ou du maintien en vigueur d’un certificat d’inscription, d’un certificat d’enregistrement ou d’un permis délivré en vertu d’une loi fiscale est valablement constituée par la remise au ministre.”;

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

“(c) bearer bonds issued by the Gouvernement du Québec or the Government of Canada, by a municipality in Québec, by another body performing a governmental function in Québec or by a corporation, commission or association whose shares, capital or property are 90 % owned by the Gouvernement du Québec, by the Government of Canada or by a municipality in Québec.”;

(3) by replacing, in paragraph *d*, “, joint and several” by “and solidary”.

(2) Subsection 1 has effect from 20 March 1997.

25. (1) Section 96R16 of the Regulation is amended

(1) by replacing, in the French text, the first paragraph by the following:

“**96R16.** Une sûreté est conservée par le ministre pendant toute la durée de validité du certificat d’inscription, du certificat d’enregistrement ou du permis délivré en vertu d’une loi fiscale.”;

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

“However, if, upon the expiry of 2 years calculated from the date on which security is remitted or the date on which additional security is remitted, whichever is later, the person to the benefit of whom the security was furnished has filed all the returns and reports that the

person is required to file under a fiscal law or a regulation made thereunder and if the person does not owe an amount exigible under a fiscal law, the security and any additional security shall be remitted to that person by the Minister.”;

(2) Subsection 1 has effect from 20 March 1997.

26. (1) Section 96R17 of the Regulation is amended, in the French text,

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

“**96R17.** Malgré l’article 96R16, le ministre peut réaliser ou encaisser, selon le cas, la sûreté et la sûreté additionnelle qu’il détient lorsque la personne au bénéfice de qui elle a été fournie est visée par l’une des situations suivantes.”;

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

“Le ministre avise par écrit la personne au bénéfice de qui la sûreté et, le cas échéant, la sûreté additionnelle, a été fournie de l’affectation qu’il effectue.”;

(2) Subsection 1 has effect from 20 March 1997.

27. (1) The Regulation is amended

(1) by replacing the words “the Crown” or “Her Majesty in right of the province”, as the case may be, by the words “the State” in the following provisions:

- the portion of the first paragraph of section 28R2 before subparagraph 1;
- section 28R3;
- paragraph *b* of section 96R2;

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

- paragraph *b* of section 96R2;
- subparagraphs *i* and *ii* of paragraph *b* of section 96R4.

(2) Paragraph 1 of subsection 1 has effect from 12 June 1998.

(3) Paragraph 2 of subsection 1 has effect from 20 March 1997.

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

Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families *

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. *b*)

1. (1) The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families is amended by inserting, before section 1, the following:

“CHAPTER I INTERNATIONAL GOVERNMENTAL BODIES HAVING ENTERED INTO AN AGREEMENT WITH THE GOVERNMENT BEFORE 20 MAY 1994”.

(2) Subsection 1 has effect from 1 January 1991.

2. (1) Section 1 of the Regulation is amended

(1) by replacing, in the first paragraph, the word “Regulation” by the word “chapter”;

(2) by replacing the portion before subparagraph 1 of the second paragraph by the following:

“It applies also to any individual who is an employee of any such body and who”;

(3) by replacing subparagraph 1 of the second paragraph by the following:

“(1) is registered with the Ministère des Relations internationales;”;

(4) by replacing subparagraph 4 of the second paragraph by the following:

“(4) immediately before entering upon the individual’s duties with the body,

(*a*) resided outside Canada, or

(*b*) was assuming functions with another prescribed international body pursuant to subparagraph *b* of the

first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual’s duties with that other body, or

ii. immediately before entering upon the individual’s duties with that other body, was meeting one of the conditions set out in subparagraph *b*; and”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 1991.

(3) Paragraphs 2 and 4 of subsection 1 have effect from 1 January 1988.

(4) Paragraph 3 of subsection 1 has effect from 17 June 1994. However, where subparagraph 1 of the second paragraph of section 1 of the Regulation, made thereby, applies before 4 September 1996, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”.

3. (1) Section 2 of the Regulation is revoked.

(2) Subsection 1 applies in respect of transfers referred to in section 49.1 of the Land Transfer Duties Act (R.S.Q., c. D-17). In addition, where section 2 of the Regulation, revoked by subsection 1, applies after 30 June 1992, it shall be read as follows:

“2. A body mentioned in section 1 or 8.2 is exempt from all duties imposed under the Land Transfer Duties Act (R.S.Q., c. D-17).”.

4. Section 3 of the Regulation is replaced by the following:

“3. A body or an individual referred to in section 1 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).”.

5. (1) Section 4 of the Regulation is replaced by the following:

“4. A body referred to in the first paragraph of section 1 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

* The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families, made by Order in Council 1799-90 dated 19 December 1990 (1991, *G.O.* 2, 23), was last amended by the Regulation made by Order in Council 742-91 dated 29 May 1991 (1991, *G.O.* 2, 1809).

- (2) the Tobacco Tax Act (R.S.Q., c. I-2);
- (3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the body referred to in the first paragraph of section 1 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.”;

(2) Subsection 1 has effect from 1 July 1992. However,

(1) for periods that end before 1 April 1997, the second paragraph of section 4 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(2) where it makes the third paragraph of section 4 of the Regulation, subsection 1 has effect from 1 July 1998.

6. (1) The Regulation is amended by inserting, after section 4, the following:

“4.1. Subject to the third paragraph, an individual referred to in the second paragraph of section 1 is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

- (1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);
- (2) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the second paragraph of section 1 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.

The individual referred to in the second paragraph of section 1 shall be exempt from the payment of tax under

the Tobacco Tax Act (R.S.Q., c. I-2) where the sale is made by one of the persons specified in paragraphs *a* and *e* of subsection 8.1 of section 23 of Part III of the Excise Tax Act (Revised Statutes of Canada, 1985, c. E-15).

CHAPTER II INTERNATIONAL BODIES HEADQUARTERED OUTSIDE QUÉBEC

4.2. Notwithstanding section 1, an international governmental body that is headquartered outside Québec is entitled to a rebate or refund of all duties referred to in section 4 that it has paid in respect of the event if it applies therefor to the Minister in prescribed form and if

(1) it holds an event in Québec; and

(2) it is subject to an order made under paragraph *b* of subsection 1 of section 5 of the Foreign Missions and International Organizations Act (Statutes of Canada, 1991, c. 41) regarding the return of sale taxes specified in section 8 of Article II of Schedule III to that Act.”;

(2) Subsection 1, except where it makes section 4.1 of the Regulation, has effect from 2 May 1991 in respect of organizations that are subject to an order made under paragraph *b* of subsection 1 of section 5 of the Foreign Missions and International Organizations Act (Statutes of Canada, 1991, c. 41) regarding the return of sale taxes specified in section 8 of Article II of Schedule III to that Act.

(3) Subsection 1, where it makes section 4.1 of the Regulation, has effect from 1 July 1992. However,

(1) for the period that begins on 1 July 1992 and ends on 22 April 1993, it shall be read as follows:

“4.1. An individual referred to in the second paragraph of section 1 is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

- (1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);
- (2) the Tobacco Tax Act (R.S.Q., c. I-2);
- (3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (only as regards movable property or a service), II and III of the Act respecting the Québec sales tax.

However, the individual referred to in the second paragraph of section 1 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax in respect of the sale of alcoholic beverages for consumption other than on the premises, where the sale is made at any of the three branches of the Société des alcools du Québec that are designated by the Ministère des Affaires internationales.”;

(2) for the period that begins on 23 April 1993 and ends on 9 May 1995, it shall be read as follows:

“4.1. An individual referred to in the second paragraph of section 1 is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (only as regards movable property or a service), II and III of the Act respecting the Québec sales tax.”;

(3) for the period that begins on 10 May 1995 and ends on 31 March 1997, the second paragraph of section 4.1 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(4) where it makes the third paragraph of section 4.1 of the Regulation, subsection 1 has effect from 1 July 1998;

(5) where it makes the fourth paragraph of section 4.1 of the Regulation, subsection 1 has effect from 10 May 1995.

7. (1) Sections 5 and 6 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 July 1992.

8. (1) Section 7 of the Regulation is amended

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

“7. The exemption, rebate and refund provided for in sections 3 and 4.1 apply also to the spouse of an individual referred to in section 1 if the spouse”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 July 1992.

9. (1) Section 8 of the Regulation is amended

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

“8. A member of the family residing with an individual referred to in section 1 who is not the spouse of that individual shall be exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3), if that member”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 January 1988.

10. (1) The Regulation is amended by inserting, after section 8, the following:

**“CHAPTER III
INTERNATIONAL GOVERNMENTAL BODIES
HAVING ENTERED INTO AN AGREEMENT
WITH THE GOVERNMENT AFTER 19 MAY 1994**

8.1. For the purposes of this chapter, “permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the applicable provisions of the laws of Canada concerning immigration.

8.2. This chapter applies to any international governmental body whose name is listed in Schedule II.

It applies also to any individual who

(1) is exercising a function listed in Schedule III and meets the conditions set out in paragraphs 1 to 5 of section 8.3; or

(2) is exercising a recognized function listed in Schedule IV and meets the conditions set out in paragraphs 1 to 6 of section 8.3.

8.3. The conditions to which the second paragraph of section 8.2 refers in respect of an individual are the following:

(1) the individual is registered with the Ministère des Relations internationales;

(2) the individual is not a Canadian citizen;

(3) the individual is not a permanent resident;

(4) the functions require the individual to reside in Canada;

(5) the individual is not performing the duties of an office or employment in Canada other than the individual's function with the body referred to in the first paragraph of section 8.2 or a governmental representation to that body and

(a) for the purposes of section 8.4, is not engaged in a business in Canada, and

(b) for the purposes of section 8.6, is not performing a professional or commercial activity in Canada;

(6) immediately before entering upon the individual's duties with the body referred to in the first paragraph of section 8.2, the individual

(a) resided outside Canada, or

(b) was assuming functions with another prescribed international body pursuant to subparagraph *b* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual's duties with that other body, or

ii. immediately before entering upon the individual's duties with that other body, was meeting one of the conditions set out in subparagraph *b*.

8.4. A body or individual referred to in section 8.2 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).

8.5. A body referred to in the first paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the body referred to in the first paragraph of section 8.2 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax if the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.

8.6. Subject to the third paragraph, an individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.

The individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under the Tobacco Tax Act (R.S.Q., c. I-2) where the sale is made by one of the persons specified in paragraphs *a* and *e* of subsection 8.1 of section 23 of Part III of the Excise Tax Act (Revised Statutes of Canada, 1985, c. E-15).

8.7. The exemption, rebate and refund provided for in sections 8.4 and 8.6 apply also to a member of the family of an individual referred to in the second paragraph of section 8.2 if that member

(1) is residing with the individual;

(2) is registered with the Ministère des Relations internationales;

(3) is not a Canadian citizen;

(4) is not a permanent resident; and

(5) is not performing the duties of an office or employment in Canada and

(a) for the purposes of section 8.4, is not engaged in a business in Canada, and

(b) for the purposes of section 8.6, is not performing a professional or commercial activity in Canada.

CHAPTER IV
REMISSION OF TAX IN RESPECT OF CERTAIN
EMPLOYEES OF THE DOMESTIC SERVICE

8.8. For the purposes of this chapter,

“member of the service staff” means a member of the staff of a permanent representation of a member State to the International Civil Aviation Organization who is in the domestic service of that representation and who is an employee of the member State;

“permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the applicable provisions of the laws of Canada concerning immigration;

“private servant” means an individual who is in the domestic service of a member of a permanent representation of a member State to the International Civil Aviation Organization and who is not an employee of the member State.

8.9. There shall be a remission of the amount by which the amount of tax, interest and penalties paid or payable under Part I of the Taxation Act (R.S.Q., c. I-3) for a taxation year by an individual who meets the conditions set out in the second paragraph, exceeds the amount of tax, interest and penalties that would have been so paid or payable by the individual if, in computing the taxable income of the individual for the year, the individual had deducted the amount included in computing the individual’s income for the year from the individual’s duties as a member of the service staff or as a private servant.

An individual shall be entitled to a remission under the first paragraph for a taxation year if the individual

(1) is registered with the Ministère des Relations internationales;

(2) is not a Canadian citizen; and

(3) is not a permanent resident.”;

(2) Subsection 1, except where it makes sections 8.5 and 8.6 of the Regulation, applies from the taxation year 1991. However,

(1) where paragraph 1 of section 8.3 of the Regulation, made by subsection 1, applies

(a) before 17 June 1994, it shall be read as follows:

“(1) the individual is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(1) the individual is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”;

(2) where paragraph 5 of section 8.3 of the Regulation, made by subsection 1, applies before 1 July 1992, it shall be read as follows:

“(5) the individual is not engaged in a business in Canada or performing the duties of an office or employment in Canada other than the individual’s function with the body referred to in the first paragraph of section 8.2 or a governmental representation to that body;”;

(3) where paragraph 2 of section 8.7 of the Regulation, made by subsection 1, applies

(a) before 17 June 1994, it shall be read as follows:

“(2) is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(2) is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”;

(4) where paragraph 5 of section 8.7 of the Regulation, made by subsection 1, applies before 1 July 1992, it shall be read as follows:

“(5) is not engaged in a business in Canada or performing the duties of an office or employment in Canada.”;

(5) where the first paragraph of section 8.9 of the Regulation, made by subsection 1, applies to any of the taxation years 1993 to 1997, it shall be read as follows:

“**8.9.** There shall be a remission of the amount by which the amount of tax, interest and penalties paid or payable under Part I or I.1 of the Taxation Act (R.S.Q., c. I-3) for a taxation year by an individual who meets the

conditions set out in the second paragraph, exceeds the amount of tax, interest and penalties that would have been so paid or payable by the individual if, in computing the taxable income of the individual for the year, the individual had deducted the amount included in computing the individual's income for the year from the individual's duties as a member of the service staff or as a private servant.”;

(6) where subparagraph 1 of the second paragraph of section 8.9 of the Regulation, made by subsection 1, applies

(a) before 17 June 1994, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales, de l'Immigration et des Communautés culturelles;”.

(3) Subsection 1, where it makes sections 8.5 and 8.6 of the Regulation, applies from 1 July 1992. However,

(1) for the period that begins on 10 May 1995 and ends on 31 March 1997, the second paragraph of section 8.5 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(2) where it makes the third paragraph of section 8.5 of the Regulation, subsection 1 has effect from 1 July 1998;

(3) for the period that begins on 1 July 1992 and ends on 22 April 1993, section 8.6 of the Regulation, made by subsection 1, shall be read as follows:

“**8.6.** Subject to the third paragraph, an individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable prop-

erty or a service), II and III of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages for consumption other than on the premises, the individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at any of the three branches of the Société des alcools du Québec that are designated by the Ministère des Affaires internationales.

The individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under the Tobacco Tax Act where the sale is made with a manufacturer or an importer who has entered into an agreement with the Minister under section 17 of that Act.”;

(4) for the period that begins on 1 July 1992 and ends on 22 April 1993, the value of the transaction and the formalities relating to the exemptions provided in the third and fourth paragraph of section 8.6, as they read in subparagraph 3 of paragraph 3 of section 10 of this Regulation, are set out in sections 6 and 7 of the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation, as it read before its revocation;

(5) for the period that begins on 23 April 1993 and ends on 9 May 1995, section 8.6 of the Regulation, made by subsection 1, shall be read as follows:

“**8.6.** An individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II and III of the Act respecting the Québec sales tax.”;

(6) for the period that begins on 10 May 1995 and ends on 31 March 1997, the second paragraph of section 8.6 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(7) where it makes the third paragraph of section 8.6 of the Regulation, subsection 1 has effect from 1 July 1998;

(8) where it makes the fourth paragraph of section 8.6 of the Regulation, subsection 1 has effect from 10 May 1995.

11. (1) The Regulation is amended by inserting, before section 9, the following:

**“CHAPTER V
GENERAL RULES”.**

(2) Subsection 1 applies from the taxation year 1991.

12. (1) The Regulation is amended by inserting, after section 10, the following section:

“10.1. An application for a rebate or refund provided for in sections 4, 4.1, 4.2, 8.5 and 8.6 shall be filed on the later of

(1) the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(2) the year following the signature of an agreement entered into with a body referred to in the first paragraph of section 8.2.”;

(2) Subsection 1 has effect from 1 July 1992.

13. (1) The heading of Schedule I to the Regulation is replaced by the following:

**“INTERNATIONAL GOVERNMENTAL BODY
HAVING ENTERED INTO AN AGREEMENT
WITH THE GOVERNMENT BEFORE 20 MAY 1994
(s. 1)”.**

(2) Subsection 1 has effect from 1 January 1991.

14. (1) The Regulation is amended by adding the following schedules:

**“SCHEDULE II
INTERNATIONAL GOVERNMENTAL BODY
HAVING ENTERED INTO AN AGREEMENT
WITH THE GOVERNMENT AFTER 19 MAY 1994
(s. 8.2, 1st par.)**

International Civil Aviation Organization (ICAO).

**SCHEDULE III
SENIOR OFFICERS AND REPRESENTATIVES
OF MEMBER STATES
(s. 8.2, 2nd par.)**

1. For the purposes of subparagraph 1 of the second paragraph of section 8.2 of the Regulation, an individual may perform any of the following functions with the International Civil Aviation Organization:

(a) President of the Council;

(b) Secretary General;

(c) Under-Secretary General;

(d) Deputy Secretary General;

(e) officer of a rank equivalent to that of an Under-Secretary General or Deputy Secretary General;

(f) senior officer recognized by the Government.

For the purposes of the first paragraph, “officer” means a person recruited on an international basis who belongs to one of the categories of professionals and senior officers and any other person employed by the International Civil Aviation Organization through a letter of appointment or a contract.

2. For the purposes of subparagraph 1 of the second paragraph of section 8.2 of the Regulation, an individual may perform any of the following functions with a permanent representation of a member State to the International Civil Aviation Organization:

(a) permanent representative;

(b) member of the administrative staff.

For the purposes of subparagraph *a* of the first paragraph, “permanent representative” means the chief officer of the permanent representation and other agents of the representation designated by the member State as permanent representatives, except members of the administrative staff and service staff. “Other agents of the representation” means other persons who are designated by the member States and includes persons so designated who are assigned on a long-term basis to permanent organs of the International Civil Aviation Organization and members of the Air Navigation Commission.

SCHEDULE IV
OTHER RECOGNIZED FUNCTIONS
 (s. 8.2, 2nd par.)

1. For the purposes of subparagraph 2 of the second paragraph of section 8.2 of the Regulation, an individual who is an officer of the International Civil Aviation Organization, other than an officer described in Schedule III, performs a recognized function.

2. For the purposes of paragraph 1, “officer” means a person recruited on an international basis who belongs to one of the categories of professionals and senior officers and any other person employed by the International Civil Aviation Organization through a letter of appointment or a contract.”

(2) Subsection 1 applies from the taxation year 1991.

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

Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families *

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. b)

1. (1) The Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families is amended by inserting, before section 1, the following:

“CHAPTER I
INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS HAVING ENTERED INTO AN AGREEMENT WITH THE GOVERNMENT BEFORE 10 MAY 1996”.

(2) Subsection 1 has effect from 1 January 1996.

2. (1) Section 1 of the Regulation is amended

(1) by replacing, in the first paragraph, the word “Regulation” by the word “chapter”;

(2) by replacing the portion before subparagraph 1 of the second paragraph by the following:

“It also applies to any individual who is an employee of such an organization and who”;

(3) by replacing subparagraph 4 of the second paragraph by the following:

“(4) immediately before entering upon the individual’s duties with the organization,

(a) resided outside Canada, or

(b) was assuming functions with another international organization that is a prescribed international body pursuant to subparagraph b of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual’s duties with that other organization, or

ii. immediately before entering upon the individual’s duties with that other organization, was meeting one of the conditions set out in subparagraph b;”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 1996.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 1986.

3. (1) Section 2 of the Regulation is revoked.

(2) Subsection 1 has effect in respect of transfers referred to in section 49.1 of the Land Transfer Duties Act (R.S.Q., c. D-17).

4. Section 3 of the Regulation is replaced by the following:

“3. A body or an individual referred to in section 1 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).”.

5. (1) Section 4 of the Regulation is replaced by the following:

“4. An organization referred to in the first paragraph of section 1 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

* The Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families, made by Order in Council 1285-87 dated 19 August 1987 (1987, G.O. 2, 3236), was last amended by the Regulation made by Order in Council 742-91 dated 29 May 1991 (1991, G.O. 2, 1809).

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.”;

(2) Subsection 1 has effect from 1 July 1992. However, for the period that begins on 1 July 1992 and ends on 31 March 1997, the second paragraph of section 4 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”.

6. (1) The Regulation is amended by inserting, after section 4, the following section:

“**4.1.** An individual referred to in the second paragraph of section 1 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.”;

(2) Subsection 1 has effect from 1 July 1992. However, for the period that begins on 1 July 1992 and ends on 31 March 1997, the second paragraph of section 4.1 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”.

7. (1) Sections 5 and 6 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 July 1992.

8. (1) Section 7 of the Regulation is amended

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

“**7.** The exemption, rebate and refund provided for in sections 3 and 4.1 apply also to the spouse of an individual referred to in the second paragraph of section 1 if the spouse”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 July 1992.

9. (1) Section 8 of the Regulation is amended

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

“**8.** A member of the family residing with an individual referred to in the second paragraph of section 1 who is not the spouse of that individual shall be exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3), if that member”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 January 1986.

10. (1) The Regulation is amended by inserting, after section 8, the following:

**“CHAPTER II
INTERNATIONAL NON-GOVERNMENTAL
ORGANIZATIONS HAVING ENTERED INTO AN
AGREEMENT WITH THE GOVERNMENT
AFTER 9 MAY 1996**

8.1. For the purposes of this chapter, “permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the applicable provisions of the laws of Canada concerning immigration.

8.2. This chapter applies to any international non-governmental organization whose name is listed in Schedule II.

It also applies to any individual who is an employee of such an organization and who

(1) is registered with the Ministère du Revenu;

(2) is not a Canadian citizen;

(3) is not a permanent resident;

(4) is required to reside in Canada because of the individual’s duties;

(5) immediately before entering upon the individual's duties with the organization,

(a) resided outside Canada, or

(b) was assuming functions with another international organization that is a prescribed international body pursuant to subparagraph *b* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual's duties with that other organization, or

ii. immediately before entering upon the individual's duties with that other organization, was meeting one of the conditions set out in subparagraph *b*; and

(6) is not performing the duties of an office or employment in Canada other than the individual's function with the organization and

(a) for the purposes of section 8.3, is not engaged in a business in Canada, and

(b) for the purposes of section 8.5, is not performing a professional or commercial activity in Canada.

8.3. An organization or individual referred to in section 8.2 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).

8.4. An organization referred to in the first paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

8.5. An individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.

8.6. The exemption, rebate and refund provided for in sections 8.3 and 8.5 apply also to the spouse of an individual referred to in the second paragraph of section 8.2 if that spouse

(1) is registered with the Ministère du Revenu;

(2) is not a Canadian citizen;

(3) is not a permanent resident; and

(4) is not performing the duties of an office or employment in Canada and

(a) for the purposes of section 8.3, is not engaged in a business in Canada, and

(b) for the purposes of section 8.5, is not performing a professional or commercial activity in Canada.

8.7. The exemption provided for in section 8.3 applies also to a member of the family, other than the spouse, of an individual referred to in the second paragraph of section 8.2 if that member

(1) is residing with the individual;

(2) is registered with the Ministère du Revenu;

(3) is not a Canadian citizen;

(4) is not a permanent resident; and

(5) is not performing the duties of an office or employment in Canada or engaged in a business in Canada.”;

(2) Subsection 1, except where it makes sections 8.4 and 8.5 of the Regulation, applies from the taxation year 1996. However,

(1) where section 8.2 of the Regulation, made by subsection 1, applies before 10 December 1996, it shall be read with subparagraph 6 of the second paragraph replaced by the following:

“(6) is not engaged in a business in Canada or performing the duties of an office or employment in Canada other than the individual’s function with the organization.”;

(2) where section 8.6 of the Regulation, made by subsection 1, applies before 10 December 1996, it shall be read with paragraph 4 replaced by the following:

“(4) is not engaged in a business in Canada or performing the duties of an office or employment in Canada.”;

(3) Subsection 1, where it makes sections 8.4 and 8.5 of the Regulation, has effect from 10 December 1996. However, where sections 8.4 and 8.5 of the Regulation, made by subsection 1, apply to the period that begins on 10 December 1996 and ends on 31 March 1997, the second paragraph thereof shall be read with “, III and IV.2” replaced by “and III”.

11. (1) The Regulation is amended by inserting, before section 9, the following:

**“CHAPTER III
GENERAL RULES”.**

(2) Subsection 1 applies from the taxation year 1996.

12. (1) The Regulation is amended by inserting, after section 10, the following section:

“**10.1.** An application for a rebate or refund provided for in sections 4, 4.1, 8.4 and 8.5 shall be filed within the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”;

(2) Subsection 1 has effect from 1 July 1992. However, where section 10.1 of the Regulation, made by subsection 1, applies before 10 December 1996, it shall be read as follows:

“**10.1.** An application for a rebate or refund provided for in sections 4 and 4.1 shall be filed within the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

13. (1) Schedule I to the Regulation is replaced by the following:

“SCHEDULE I

INTERNATIONAL NON-GOVERNMENTAL ORGANISATIONS HAVING ENTERED INTO AN AGREEMENT WITH THE GOVERNMENT BEFORE 10 MAY 1996

(s. 1)

Association des universités partiellement ou entièrement de langue française (AUPELF);

Electronic Commerce World Institute;

International Air Transport Association (IATA);

International Business Aviation Council (IBAC);

International Council on Social Welfare (ICSW);

International Organization of Securities Commissions (IOSCO);

International Union of Psychological Science (IUPsyS);

Société internationale de télécommunications aéronautiques (SITA);

World Conservation Union (IUCN).”;

(2) Subject to subsections 3 to 11, subsection 1 has effect from 1 January 1991.

(3) Subsection 1, where it makes the heading of Schedule I to the Regulation, has effect from 9 May 1996.

(4) Subsection 1, where it adds in Schedule I to the Regulation the organization “Association des universités partiellement ou entièrement de langue française (AUPELF)”, applies from the taxation year 1991. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 3 and 4 of the Regulation, other than duties imposed under the Taxation Act (R.S.Q., c. I-3), subsection 1 has effect from 29 May 1991 in respect of that organization.

(5) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Council on Social Welfare (ICSW)”, applies from the taxation year 1994. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 6 May 1994 in respect of that organization.

(6) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Business Aviation Council (IBAC)”, applies from the taxation

year 1991. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 3 and 4 of the Regulation, other than duties imposed under the Taxation Act, subsection 1 has effect from 8 August 1991 in respect of that organization.

(7) Subsection 1, where it adds in Schedule I to the Regulation the organization “Electronic Commerce World Institute”, applies from the taxation year 1993. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 11 June 1993 in respect of that organization.

(8) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Organization of Securities Commissions (IOSCO)”, applies from the taxation year 1991. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 3 and 4 of the Regulation, other than duties imposed under the Taxation Act, subsection 1 has effect from 19 March 1991 in respect of that organization.

(9) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Union of Psychological Science (IUPsyS)”, applies from the taxation year 1993. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 27 August 1993 in respect of that organization.

(10) Subsection 1, where it adds in Schedule I to the Regulation the organization “World Conservation Union (IUCN)”, applies from the taxation year 1994. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 23 July 1994 in respect of that organization.

(11) Where Schedule I to the Regulation, made by subsection 1, applies in accordance with subsections 2 to 10 before 3 November 1995, the reference to “Electronic Commerce World Institute” shall be read as a reference to “EDI World Institute”.

14. (1) The Regulation is amended by adding the following schedule:

“SCHEDULE II

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION HAVING ENTERED INTO AN AGREEMENT WITH THE GOVERNMENT AFTER 9 MAY 1996

(s. 8.2)

International Confederation of Free Trade Unions.”;

(2) Subsection 1 applies from the taxation year 1996. However, as regards the exemption, refund and rebate of duties under sections 8.4 and 8.5 of the Regulation, subsection 1 has effect from 10 December 1996.

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

Regulation to revoke the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation *

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31, s. 96, 1st par., subpar. a to c)

1. (1) The Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation is revoked.

(2) Subsection 1 has effect from 1 July 1992. In addition,

(1) where section 3 of the Regulation, revoked by subsection 1, applies to a taxation year that begins after 31 December 1990 and ends before 1 July 1992, it shall be read without reference to subparagraphs 1 and 2 of the first paragraph thereof;

(2) where the Regulation, revoked by subsection 1, applies to a taxation year that begins after 31 December 1990 and ends before 1 July 1992, it shall be read with the following section inserted after section 3:

* The Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation, made by Order in Council 238-84 dated 1 February 1984 (1984, *G.O.* 2, 1096) was last amended by the Regulation made by Order in Council 742-91 dated 29 May 1991 (1991, *G.O.* 2, 1809). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

“**3.1.** A person referred to in the first paragraph of section 1 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).”;

(3) where the Regulation, revoked by subsection 1, applies to a taxation year that begins after 31 December 1990 and ends before 1 July 1992, it shall be read with the following section inserted after section 8:

“**8.1.** The exemption under section 3.1 applies also to the spouse of an individual referred to in the first paragraph of section 1 if that spouse

(1) is registered with the Ministère des Affaires internationales;

(2) is not a Canadian citizen; and

(3) is not engaged in a business in Québec or performing the duties of an office or employment in Québec.”.

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

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan *

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 59 and s. 81, par. *a*, *g* and *j*)

1. Section 18 of the Regulation respecting contributions to the Québec Pension Plan is replaced by the following:

“**18.** Tables A and B apply from 1 January 1999.”.

2. (1) Tables A and B of the Regulation are replaced by Tables A and B appended hereto.

(2) Subsection 1 applies from 1 January 1999.

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

* The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by the Regulation made by Order in Council 1707-97 dated 17 December 1997 (1997, *G.O.* 2, 6348). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

Source Deductions respecting the Québec Pension Plan

Tables A and B

IMPORTANT: Overtime pay, retroactive pay, bonuses, premiums, etc., are considered regular remuneration if they are paid along with the employee's wages. If they are paid separately, do not use the following tables; instead, deduct 3.5% of the gross amount without taking the exemption into account.

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction	
0.00	67.30	0.00	84.58	101.45	101.72	1.90	118.59	118.59	118.87	1.90	135.73	135.73	152.88	2.40	153.15
67.31	67.72	0.01	84.59	101.46	102.20	1.91	118.59	118.59	118.87	1.91	135.73	135.73	152.88	2.40	153.15
67.73	68.01	0.02	84.59	102.02	102.20	1.92	118.59	118.59	118.87	1.92	135.73	135.73	152.88	2.40	153.15
68.02	68.29	0.03	84.59	102.30	102.58	1.93	118.59	118.59	118.87	1.93	135.73	135.73	152.88	2.40	153.15
68.30	68.58	0.04	84.59	102.59	102.87	1.94	118.59	118.59	118.87	1.94	135.73	135.73	152.88	2.40	153.15
68.59	68.87	0.05	84.59	102.88	103.15	1.95	120.02	120.02	120.29	1.95	137.16	137.16	154.30	2.46	154.30
68.88	69.15	0.06	84.59	103.16	103.44	1.96	120.02	120.02	120.30	1.96	137.16	137.16	154.30	2.46	154.30
69.14	69.44	0.07	84.59	103.45	103.72	1.97	120.02	120.02	120.30	1.97	137.16	137.16	154.30	2.46	154.30
69.45	69.72	0.08	84.59	103.73	104.01	1.98	121.16	121.16	121.44	1.98	138.30	138.30	155.72	2.49	155.72
69.73	70.01	0.09	84.59	104.02	104.29	1.99	121.16	121.16	121.44	1.99	138.30	138.30	155.72	2.49	155.72
70.02	70.29	0.10	87.44	104.30	104.58	1.90	121.45	121.45	121.72	1.90	138.59	138.59	155.73	2.50	156.01
70.30	70.58	0.11	87.45	104.59	104.87	1.91	121.45	121.45	122.01	1.91	138.59	138.59	156.02	2.51	156.02
70.59	70.87	0.12	87.45	104.88	105.15	1.92	122.59	122.59	122.59	1.92	139.45	139.45	156.38	2.52	156.38
70.88	71.13	0.13	88.30	105.16	105.44	1.93	122.59	122.59	122.59	1.93	139.45	139.45	156.38	2.53	156.38
71.10	71.44	0.14	88.30	105.45	105.72	1.94	122.59	122.59	122.59	1.94	139.45	139.45	156.38	2.53	156.38
71.45	71.72	0.15	88.30	105.73	106.01	1.95	122.88	122.88	123.15	1.95	140.02	140.02	157.16	2.55	157.16
71.73	72.01	0.16	88.88	106.02	106.29	1.96	123.45	123.45	123.45	1.96	140.30	140.30	157.45	2.56	157.45
72.02	72.29	0.17	88.88	106.30	106.58	1.97	123.45	123.45	123.45	1.97	140.30	140.30	157.45	2.56	157.45
72.30	72.58	0.18	89.45	106.59	106.87	1.98	124.30	124.30	124.30	1.98	140.88	140.88	158.01	2.57	158.01
72.59	72.87	0.19	89.45	106.88	107.15	1.99	124.30	124.30	124.30	1.99	141.16	141.16	158.29	2.58	158.29
73.15	73.44	0.20	90.29	107.16	107.44	1.40	124.30	124.30	124.30	2.00	141.45	141.45	158.59	2.59	158.59
73.16	73.44	0.21	90.30	107.45	107.72	1.41	124.30	124.30	124.30	2.01	141.73	141.73	158.88	2.61	158.88
73.45	73.72	0.22	90.30	107.73	108.01	1.42	124.30	124.30	124.30	2.02	142.02	142.02	159.16	2.62	159.16
73.73	74.01	0.23	90.88	108.02	108.29	1.43	125.16	125.16	125.44	2.03	142.30	142.30	159.45	2.63	159.45
74.02	74.29	0.24	91.16	108.30	108.58	1.44	125.45	125.45	125.72	2.04	142.59	142.59	159.72	2.63	159.72
74.30	74.58	0.25	91.45	108.59	108.87	1.45	125.73	125.73	126.01	2.05	142.88	142.88	160.02	2.65	160.02
74.59	74.87	0.26	91.73	108.88	109.15	1.46	126.02	126.02	126.29	2.06	143.16	143.16	160.30	2.66	160.30
74.88	75.15	0.27	92.29	109.16	109.44	1.47	126.30	126.30	126.58	2.07	143.45	143.45	160.58	2.67	160.58
75.16	75.44	0.28	92.58	109.45	109.72	1.48	126.59	126.59	126.87	2.08	143.73	143.73	160.88	2.68	160.88
75.45	75.72	0.29	92.87	109.73	110.01	1.49	126.88	126.88	127.15	2.09	144.02	144.02	161.16	2.69	161.16
75.73	76.01	0.30	93.15	110.02	110.29	1.50	127.16	127.16	127.44	2.10	144.30	144.30	161.45	2.70	161.45
76.02	76.29	0.31	93.44	110.30	110.58	1.51	127.45	127.45	127.72	2.11	144.59	144.59	161.72	2.71	161.72
76.30	76.58	0.32	93.45	110.59	110.87	1.52	127.73	127.73	128.01	2.12	144.88	144.88	162.01	2.72	162.01
76.59	76.87	0.33	93.73	110.88	111.15	1.53	128.02	128.02	128.29	2.13	145.16	145.16	162.30	2.73	162.30
76.88	77.15	0.34	94.02	111.16	111.44	1.54	128.30	128.30	128.58	2.14	145.45	145.45	162.59	2.74	162.59
77.16	77.44	0.35	94.30	111.45	111.72	1.55	128.59	128.59	128.87	2.15	145.73	145.73	162.88	2.75	162.88
77.45	77.72	0.36	94.58	111.73	112.01	1.56	128.88	128.88	129.15	2.16	146.02	146.02	163.15	2.76	163.15
77.73	78.01	0.37	94.87	112.02	112.29	1.57	129.16	129.16	129.44	2.17	146.30	146.30	163.44	2.77	163.44
78.02	78.29	0.38	95.16	112.30	112.58	1.58	129.45	129.45	129.72	2.18	146.59	146.59	163.72	2.78	163.72
78.30	78.58	0.39	95.45	112.59	112.87	1.59	129.73	129.73	130.01	2.19	146.88	146.88	164.01	2.79	164.01
78.59	78.87	0.40	95.73	112.88	113.15	1.60	130.02	130.02	130.29	2.20	147.16	147.16	164.29	2.79	164.29
78.88	79.15	0.41	96.02	113.16	113.44	1.61	130.30	130.30	130.58	2.21	147.45	147.45	164.58	2.80	164.58
79.16	79.44	0.42	96.30	113.45	113.72	1.62	130.59	130.59	130.87	2.22	147.73	147.73	164.87	2.81	164.87
79.45	79.72	0.43	96.59	113.73	114.01	1.63	130.88	130.88	131.15	2.23	148.02	148.02	165.16	2.82	165.16
79.73	80.01	0.44	96.88	114.02	114.29	1.64	131.16	131.16	131.44	2.24	148.30	148.30	165.45	2.84	165.45
80.02	80.29	0.45	97.16	114.30	114.58	1.65	131.45	131.45	131.72	2.25	148.59	148.59	165.72	2.85	165.72
80.30	80.58	0.46	97.45	114.59	114.87	1.66	131.73	131.73	132.01	2.26	148.88	148.88	166.01	2.86	166.01
80.59	80.87	0.47	97.73	114.88	115.15	1.67	132.02	132.02	132.29	2.27	149.16	149.16	166.29	2.87	166.29
80.88	81.15	0.48	98.02	115.16	115.44	1.68	132.30	132.30	132.58	2.28	149.45	149.45	166.58	2.88	166.58
81.16	81.44	0.49	98.30	115.45	115.72	1.69	132.59	132.59	132.87	2.29	149.73	149.73	166.88	2.89	166.88
81.45	81.72	0.50	98.59	115.73	116.01	1.70	132.88	132.88	133.15	2.30	150.02	150.02	167.16	2.90	167.16
81.73	82.01	0.51	98.88	116.02	116.29	1.71	133.16	133.16	133.44	2.31	150.30	150.30	167.45	2.91	167.45
82.02	82.29	0.52	99.16	116.30	116.58	1.72	133.45	133.45	133.72	2.32	150.59	150.59	167.72	2.92	167.72
82.30	82.58	0.53	99.45	116.59	116.87	1.73	133.73	133.73	134.01	2.33	150.88	150.88	168.01	2.93	168.01
82.59	82.87	0.54	99.73	116.88	117.15	1.74	134.02	134.02	134.29	2.34	151.16	151.16	168.29	2.94	168.29
82.88	83.15	0.55	100.02	117.16	117.44	1.75	134.30	134.30	134.58	2.35	151.45	151.45	168.58	2.95	168.58
83.16	83.44	0.56	100.30	117.45	117.72	1.76	134.59	134.59	134.87	2.36	151.73	151.73	168.87	2.96	168.87
83.45	83.72	0.57	100.59	117.73	118.01	1.77	134.88	134.88	135.15	2.37	152.02	152.02	169.16	2.97	169.16
83.73	84.01	0.58	100.88	118.02	118.29	1.78	135.16	135.16	135.44	2.38	152.30	152.30	169.45	2.98	169.45
84.02	84.29	0.59	101.16	118.30	118.58	1.79	135.45	135.45	135.72	2.39	152.59	152.59	169.72	2.99	169.72
															170.01

QPP Contributions – TABLE A: Continuous Employment **52 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
170.02	3.60	187.16	4.20	204.30	4.80	221.45	5.40	238.60	6.00	255.75	6.60
170.30	3.61	187.45	4.21	204.59	4.81	221.75	5.41	238.89	6.01	256.04	6.61
170.59	3.62	187.74	4.22	204.88	4.82	222.04	5.42	239.18	6.02	256.33	6.62
170.87	3.63	188.03	4.23	205.16	4.83	222.33	5.43	239.47	6.03	256.62	6.63
171.16	3.64	188.30	4.24	205.45	4.84	222.62	5.44	239.76	6.04	256.91	6.64
171.45	3.65	188.59	4.25	205.73	4.85	222.91	5.45	240.05	6.05	257.20	6.65
171.74	3.66	188.88	4.26	206.02	4.86	223.20	5.46	240.34	6.06	257.49	6.66
172.03	3.67	189.17	4.27	206.30	4.87	223.49	5.47	240.63	6.07	257.78	6.67
172.30	3.68	189.46	4.28	206.59	4.88	223.78	5.48	240.92	6.08	258.07	6.68
172.59	3.69	189.75	4.29	206.88	4.89	224.07	5.49	241.21	6.09	258.36	6.69
172.88	3.70	190.02	4.30	207.16	4.90	224.36	5.50	241.50	6.10	258.65	6.70
173.16	3.71	190.30	4.31	207.45	4.91	224.65	5.51	241.79	6.11	258.94	6.71
173.45	3.72	190.59	4.32	207.73	4.92	224.94	5.52	242.08	6.12	259.23	6.72
173.73	3.73	190.88	4.33	208.02	4.93	225.23	5.53	242.37	6.13	259.52	6.73
174.02	3.74	191.16	4.34	208.30	4.94	225.52	5.54	242.66	6.14	259.81	6.74
174.30	3.75	191.45	4.35	208.59	4.95	225.81	5.55	242.95	6.15	260.10	6.75
174.58	3.76	191.73	4.36	208.88	4.96	226.10	5.56	243.24	6.16	260.39	6.76
174.87	3.77	192.02	4.37	209.16	4.97	226.39	5.57	243.53	6.17	260.68	6.77
175.16	3.78	192.30	4.38	209.45	4.98	226.68	5.58	243.82	6.18	260.97	6.78
175.45	3.79	192.59	4.39	209.73	4.99	226.97	5.59	244.11	6.19	261.26	6.79
175.73	3.80	192.88	4.40	210.02	5.00	227.26	5.60	244.40	6.20	261.55	6.80
176.02	3.81	193.16	4.41	210.30	5.01	227.55	5.61	244.69	6.21	261.84	6.81
176.30	3.82	193.45	4.42	210.59	5.02	227.84	5.62	244.98	6.22	262.13	6.82
176.59	3.83	193.73	4.43	210.88	5.03	228.13	5.63	245.27	6.23	262.42	6.83
176.88	3.84	194.02	4.44	211.16	5.04	228.42	5.64	245.56	6.24	262.71	6.84
177.16	3.85	194.30	4.45	211.45	5.05	228.71	5.65	245.85	6.25	263.00	6.85
177.45	3.86	194.59	4.46	211.73	5.06	229.00	5.66	246.14	6.26	263.29	6.86
177.73	3.87	194.88	4.47	212.02	5.07	229.29	5.67	246.43	6.27	263.58	6.87
178.02	3.88	195.16	4.48	212.30	5.08	229.58	5.68	246.72	6.28	263.87	6.88
178.30	3.89	195.45	4.49	212.59	5.09	229.87	5.69	247.01	6.29	264.16	6.89
178.59	3.90	195.73	4.50	212.88	5.10	230.16	5.70	247.30	6.30	264.45	6.90
178.88	3.91	196.02	4.51	213.16	5.11	230.45	5.71	247.59	6.31	264.74	6.91
179.16	3.92	196.30	4.52	213.45	5.12	230.74	5.72	247.88	6.32	265.03	6.92
179.45	3.93	196.59	4.53	213.73	5.13	231.03	5.73	248.17	6.33	265.32	6.93
179.73	3.94	196.88	4.54	214.02	5.14	231.32	5.74	248.46	6.34	265.61	6.94
180.02	3.95	197.16	4.55	214.30	5.15	231.61	5.75	248.75	6.35	265.90	6.95
180.30	3.96	197.45	4.56	214.59	5.16	231.90	5.76	249.04	6.36	266.19	6.96
180.59	3.97	197.73	4.57	214.88	5.17	232.19	5.77	249.33	6.37	266.48	6.97
180.88	3.98	198.02	4.58	215.16	5.18	232.48	5.78	249.62	6.38	266.77	6.98
181.16	3.99	198.30	4.59	215.45	5.19	232.77	5.79	249.91	6.39	267.06	6.99
181.45	4.00	198.59	4.60	215.73	5.20	233.06	5.80	250.20	6.40	267.35	7.00
181.73	4.01	198.88	4.61	216.02	5.21	233.35	5.81	250.49	6.41	267.64	7.01
182.02	4.02	199.16	4.62	216.30	5.22	233.64	5.82	250.78	6.42	267.93	7.02
182.30	4.03	199.45	4.63	216.59	5.23	233.93	5.83	251.07	6.43	268.22	7.03
182.59	4.04	199.73	4.64	216.88	5.24	234.22	5.84	251.36	6.44	268.51	7.04
182.88	4.05	200.02	4.65	217.16	5.25	234.51	5.85	251.65	6.45	268.80	7.05
183.16	4.06	200.30	4.66	217.45	5.26	234.80	5.86	251.94	6.46	269.09	7.06
183.45	4.07	200.59	4.67	217.73	5.27	235.09	5.87	252.23	6.47	269.38	7.07
183.73	4.08	200.88	4.68	218.02	5.28	235.38	5.88	252.52	6.48	269.67	7.08
184.02	4.09	201.16	4.69	218.30	5.29	235.67	5.89	252.81	6.49	269.96	7.09
184.30	4.10	201.45	4.70	218.59	5.30	235.96	5.90	253.10	6.50	270.25	7.10
184.59	4.11	201.73	4.71	218.88	5.31	236.25	5.91	253.39	6.51	270.54	7.11
184.88	4.12	202.02	4.72	219.16	5.32	236.54	5.92	253.68	6.52	270.83	7.12
185.16	4.13	202.30	4.73	219.45	5.33	236.83	5.93	253.97	6.53	271.12	7.13
185.45	4.14	202.59	4.74	219.73	5.34	237.12	5.94	254.26	6.54	271.41	7.14
185.73	4.15	202.88	4.75	220.02	5.35	237.41	5.95	254.55	6.55	271.70	7.15
186.02	4.16	203.16	4.76	220.30	5.36	237.70	5.96	254.84	6.56	272.00	7.16
186.30	4.17	203.45	4.77	220.59	5.37	237.99	5.97	255.13	6.57	272.29	7.17
186.59	4.18	203.73	4.78	220.88	5.38	238.28	5.98	255.42	6.58	272.58	7.18
186.88	4.19	204.02	4.79	221.16	5.39	238.57	5.99	255.71	6.59	272.87	7.19

QPP Contributions – TABLE A: Continuous Employment **52 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
279.88	7.90	290.29	7.90	307.16	8.40	324.30	9.00	341.45	9.60	358.59	10.20
279.88	7.91	290.58	7.91	307.45	8.41	324.59	9.01	341.74	9.61	358.88	10.21
279.88	7.92	290.87	7.92	307.73	8.42	324.88	9.02	342.02	9.62	359.17	10.22
279.88	7.93	291.15	7.93	308.02	8.43	325.16	9.03	342.30	9.63	359.45	10.23
279.88	7.94	291.44	7.94	308.30	8.44	325.45	9.04	342.59	9.64	359.73	10.24
279.88	7.95	291.72	7.95	308.59	8.45	325.73	9.05	342.88	9.65	360.01	10.25
279.88	7.96	292.01	7.96	308.88	8.46	326.02	9.06	343.16	9.66	360.29	10.26
279.88	7.97	292.30	7.97	309.16	8.47	326.30	9.07	343.45	9.67	360.58	10.27
279.88	7.98	292.58	7.98	309.45	8.48	326.59	9.08	343.73	9.68	360.87	10.28
279.88	7.99	292.87	7.99	309.73	8.49	326.88	9.09	344.02	9.69	361.16	10.29
279.88	8.00	293.15	8.00	310.02	8.50	327.16	9.10	344.30	9.70	361.45	10.30
279.88	8.01	293.44	8.01	310.30	8.51	327.45	9.11	344.59	9.71	361.73	10.31
279.88	8.02	293.72	8.02	310.58	8.52	327.73	9.12	344.88	9.72	362.02	10.32
279.88	8.03	294.01	8.03	310.86	8.53	328.02	9.13	345.16	9.73	362.30	10.33
279.88	8.04	294.29	8.04	311.15	8.54	328.30	9.14	345.45	9.74	362.59	10.34
279.88	8.05	294.58	8.05	311.43	8.55	328.59	9.15	345.73	9.75	362.88	10.35
279.88	8.06	294.87	8.06	311.72	8.56	328.88	9.16	346.02	9.76	363.16	10.36
279.88	8.07	295.15	8.07	312.01	8.57	329.16	9.17	346.30	9.77	363.45	10.37
279.88	8.08	295.44	8.08	312.30	8.58	329.45	9.18	346.59	9.78	363.73	10.38
279.88	8.09	295.72	8.09	312.59	8.59	329.73	9.19	346.88	9.79	364.02	10.39
279.88	8.10	296.01	8.10	312.88	8.60	330.02	9.20	347.16	9.80	364.30	10.40
279.88	8.11	296.29	8.11	313.16	8.61	330.30	9.21	347.45	9.81	364.59	10.41
279.88	8.12	296.58	8.12	313.45	8.62	330.59	9.22	347.73	9.82	364.88	10.42
279.88	8.13	296.87	8.13	313.73	8.63	330.88	9.23	348.02	9.83	365.16	10.43
279.88	8.14	297.15	8.14	314.02	8.64	331.16	9.24	348.30	9.84	365.45	10.44
279.88	8.15	297.44	8.15	314.30	8.65	331.45	9.25	348.59	9.85	365.73	10.45
279.88	8.16	297.72	8.16	314.59	8.66	331.73	9.26	348.88	9.86	366.02	10.46
279.88	8.17	298.01	8.17	314.88	8.67	332.02	9.27	349.16	9.87	366.30	10.47
279.88	8.18	298.29	8.18	315.16	8.68	332.30	9.28	349.45	9.88	366.59	10.48
279.88	8.19	298.58	8.19	315.45	8.69	332.59	9.29	349.73	9.89	366.88	10.49
279.88	8.20	298.87	8.20	315.73	8.70	332.88	9.30	350.02	9.90	367.16	10.50
279.88	8.21	299.15	8.21	316.02	8.71	333.16	9.31	350.30	9.91	367.45	10.51
279.88	8.22	299.44	8.22	316.30	8.72	333.45	9.32	350.59	9.92	367.73	10.52
279.88	8.23	299.72	8.23	316.59	8.73	333.73	9.33	350.88	9.93	368.02	10.53
279.88	8.24	300.01	8.24	316.88	8.74	334.02	9.34	351.16	9.94	368.30	10.54
279.88	8.25	300.29	8.25	317.16	8.75	334.30	9.35	351.45	9.95	368.59	10.55
279.88	8.26	300.58	8.26	317.45	8.76	334.59	9.36	351.73	9.96	368.88	10.56
279.88	8.27	300.87	8.27	317.73	8.77	334.88	9.37	352.02	9.97	369.16	10.57
279.88	8.28	301.15	8.28	318.02	8.78	335.16	9.38	352.30	9.98	369.45	10.58
279.88	8.29	301.44	8.29	318.30	8.79	335.45	9.39	352.59	9.99	369.73	10.59
279.88	8.30	301.72	8.30	318.59	8.80	335.73	9.40	352.88	10.00	370.02	10.60
279.88	8.31	302.01	8.31	318.88	8.81	336.02	9.41	353.16	10.01	370.30	10.61
279.88	8.32	302.29	8.32	319.16	8.82	336.30	9.42	353.45	10.02	370.59	10.62
279.88	8.33	302.58	8.33	319.44	8.83	336.59	9.43	353.73	10.03	370.88	10.63
279.88	8.34	302.87	8.34	319.73	8.84	336.88	9.44	354.02	10.04	371.16	10.64
279.88	8.35	303.15	8.35	320.02	8.85	337.16	9.45	354.30	10.05	371.45	10.65
279.88	8.36	303.44	8.36	320.30	8.86	337.45	9.46	354.59	10.06	371.73	10.66
279.88	8.37	303.72	8.37	320.59	8.87	337.73	9.47	354.88	10.07	372.02	10.67
279.88	8.38	304.01	8.38	320.88	8.88	338.02	9.48	355.16	10.08	372.30	10.68
279.88	8.39	304.29	8.39	321.16	8.89	338.30	9.49	355.45	10.09	372.59	10.69
279.88	8.40	304.58	8.40	321.45	8.90	338.59	9.50	355.73	10.10	372.88	10.70
279.88	8.41	304.87	8.41	321.73	8.91	338.88	9.51	356.02	10.11	373.16	10.71
279.88	8.42	305.15	8.42	322.02	8.92	339.16	9.52	356.30	10.12	373.45	10.72
279.88	8.43	305.44	8.43	322.30	8.93	339.45	9.53	356.59	10.13	373.73	10.73
279.88	8.44	305.72	8.44	322.59	8.94	339.73	9.54	356.88	10.14	374.02	10.74
279.88	8.45	306.01	8.45	322.88	8.95	340.02	9.55	357.16	10.15	374.30	10.75
279.88	8.46	306.29	8.46	323.16	8.96	340.30	9.56	357.45	10.16	374.59	10.76
279.88	8.47	306.58	8.47	323.45	8.97	340.59	9.57	357.73	10.17	374.88	10.77
279.88	8.48	306.87	8.48	323.73	8.98	340.88	9.58	358.02	10.18	375.16	10.78
279.88	8.49	307.15	8.49	324.02	8.99	341.16	9.59	358.30	10.19	375.45	10.79

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
375.73	10.80	899.88	11.40	410.02	12.00	427.16	12.60	444.30	13.20	461.45	13.80
376.92	10.81	897.16	11.41	410.56	12.01	427.71	12.61	444.85	13.21	462.00	13.81
378.10	10.82	894.45	11.42	411.10	12.02	428.26	12.62	445.40	13.22	462.55	13.82
379.29	10.83	891.74	11.43	411.64	12.03	428.81	12.63	445.95	13.23	463.10	13.83
380.47	10.84	889.03	11.44	412.19	12.04	429.36	12.64	446.50	13.24	463.65	13.84
381.66	10.85	886.32	11.45	412.73	12.05	429.91	12.65	447.05	13.25	464.20	13.85
382.84	10.86	883.61	11.46	413.28	12.06	430.46	12.66	447.60	13.26	464.75	13.86
384.03	10.87	880.90	11.47	413.83	12.07	431.01	12.67	448.15	13.27	465.30	13.87
385.21	10.88	878.19	11.48	414.38	12.08	431.56	12.68	448.70	13.28	465.85	13.88
386.40	10.89	875.48	11.49	414.93	12.09	432.11	12.69	449.25	13.29	466.40	13.89
387.58	10.90	872.77	11.50	415.48	12.10	432.66	12.70	449.80	13.30	466.95	13.90
388.77	10.91	870.06	11.51	416.03	12.11	433.21	12.71	450.35	13.31	467.50	13.91
389.95	10.92	867.35	11.52	416.58	12.12	433.76	12.72	450.90	13.32	468.05	13.92
391.14	10.93	864.64	11.53	417.13	12.13	434.31	12.73	451.45	13.33	468.60	13.93
392.32	10.94	861.93	11.54	417.68	12.14	434.86	12.74	452.00	13.34	469.15	13.94
393.51	10.95	859.22	11.55	418.23	12.15	435.41	12.75	452.55	13.35	469.70	13.95
394.70	10.96	856.51	11.56	418.78	12.16	435.96	12.76	453.10	13.36	470.25	13.96
395.88	10.97	853.80	11.57	419.33	12.17	436.51	12.77	453.65	13.37	470.80	13.97
397.07	10.98	851.09	11.58	419.88	12.18	437.06	12.78	454.20	13.38	471.35	13.98
398.25	10.99	848.38	11.59	420.43	12.19	437.61	12.79	454.75	13.39	471.90	13.99
399.44	11.00	845.67	11.60	420.98	12.20	438.16	12.80	455.30	13.40	472.45	14.00
400.62	11.01	842.96	11.61	421.53	12.21	438.71	12.81	455.85	13.41	473.00	14.01
401.81	11.02	840.25	11.62	422.08	12.22	439.26	12.82	456.40	13.42	473.55	14.02
403.00	11.03	837.54	11.63	422.63	12.23	439.81	12.83	456.95	13.43	474.10	14.03
404.19	11.04	834.83	11.64	423.18	12.24	440.36	12.84	457.50	13.44	474.65	14.04
405.38	11.05	832.12	11.65	423.73	12.25	440.91	12.85	458.05	13.45	475.20	14.05
406.56	11.06	829.41	11.66	424.28	12.26	441.46	12.86	458.60	13.46	475.75	14.06
407.75	11.07	826.70	11.67	424.83	12.27	442.01	12.87	459.15	13.47	476.30	14.07
408.94	11.08	824.00	11.68	425.38	12.28	442.56	12.88	459.70	13.48	476.85	14.08
410.12	11.09	821.29	11.69	425.93	12.29	443.11	12.89	460.25	13.49	477.40	14.09
411.31	11.10	818.58	11.70	426.48	12.30	443.66	12.90	460.80	13.50	477.95	14.10
412.50	11.11	815.87	11.71	427.03	12.31	444.21	12.91	461.35	13.51	478.50	14.11
413.69	11.12	813.16	11.72	427.58	12.32	444.76	12.92	461.90	13.52	479.05	14.12
414.88	11.13	810.45	11.73	428.13	12.33	445.31	12.93	462.45	13.53	479.60	14.13
416.06	11.14	807.74	11.74	428.68	12.34	445.86	12.94	463.00	13.54	480.15	14.14
417.25	11.15	805.03	11.75	429.23	12.35	446.41	12.95	463.55	13.55	480.70	14.15
418.44	11.16	802.32	11.76	429.78	12.36	446.96	12.96	464.10	13.56	481.25	14.16
419.62	11.17	799.61	11.77	430.33	12.37	447.51	12.97	464.65	13.57	481.80	14.17
420.81	11.18	796.90	11.78	430.88	12.38	448.06	12.98	465.20	13.58	482.35	14.18
422.00	11.19	794.19	11.79	431.43	12.39	448.61	12.99	465.75	13.59	482.90	14.19
423.19	11.20	791.48	11.80	431.98	12.40	449.16	13.00	466.30	13.60	483.45	14.20
424.38	11.21	788.77	11.81	432.53	12.41	449.71	13.01	466.85	13.61	484.00	14.21
425.56	11.22	786.06	11.82	433.08	12.42	450.26	13.02	467.40	13.62	484.55	14.22
426.75	11.23	783.35	11.83	433.63	12.43	450.81	13.03	467.95	13.63	485.10	14.23
427.94	11.24	780.64	11.84	434.18	12.44	451.36	13.04	468.50	13.64	485.65	14.24
429.12	11.25	777.93	11.85	434.73	12.45	451.91	13.05	469.05	13.65	486.20	14.25
430.31	11.26	775.22	11.86	435.28	12.46	452.46	13.06	469.60	13.66	486.75	14.26
431.50	11.27	772.51	11.87	435.83	12.47	453.01	13.07	470.15	13.67	487.30	14.27
432.69	11.28	769.80	11.88	436.38	12.48	453.56	13.08	470.70	13.68	487.85	14.28
433.88	11.29	767.09	11.89	436.93	12.49	454.11	13.09	471.25	13.69	488.40	14.29
435.06	11.30	764.38	11.90	437.48	12.50	454.66	13.10	471.80	13.70	488.95	14.30
436.25	11.31	761.67	11.91	438.03	12.51	455.21	13.11	472.35	13.71	489.50	14.31
437.44	11.32	758.96	11.92	438.58	12.52	455.76	13.12	472.90	13.72	490.05	14.32
438.62	11.33	756.25	11.93	439.13	12.53	456.31	13.13	473.45	13.73	490.60	14.33
439.81	11.34	753.54	11.94	439.68	12.54	456.86	13.14	474.00	13.74	491.15	14.34
441.00	11.35	750.83	11.95	440.23	12.55	457.41	13.15	474.55	13.75	491.70	14.35
442.18	11.36	748.12	11.96	440.78	12.56	457.96	13.16	475.10	13.76	492.25	14.36
443.37	11.37	745.41	11.97	441.33	12.57	458.51	13.17	475.65	13.77	492.80	14.37
444.56	11.38	742.70	11.98	441.88	12.58	459.06	13.18	476.20	13.78	493.35	14.38
445.74	11.39	740.00	11.99	442.43	12.59	459.61	13.19	476.75	13.79	493.90	14.39

QPP Contributions – TABLE A: Continuous Employment – 52 pay periods per year

Table with 14 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent remuneration levels from 3,080.00 to 5,470.00.

For remuneration exceeding \$8,579.99 refer to section D on page 34 of the Guide for Employers (TP-1015.G.V.) or to page 24 of the Guide for Small Business Employers (TPF-1015.GP-V).

QPP Contributions - TABLE A: Continuous Employment

26 pay periods per year

Table with 16 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table contains 50 rows of data, each representing a pay period with values for remuneration and deduction.

QPP Contributions - TABLE A: 26 periods

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year			26 pay periods per year			26 pay periods per year			26 pay periods per year			26 pay periods per year		
Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	
297.33	3.60	297.60	3.60	271.61	4.80	298.76	4.80	305.90	5.40	306.18	6.00	323.04	6.00	
297.90	3.61	297.89	3.61	272.18	4.81	299.04	4.81	306.18	5.41	306.18	6.01	323.33	6.01	
298.18	3.62	298.18	3.62	272.75	4.82	299.33	4.82	306.47	5.42	306.47	6.02	323.90	6.02	
298.46	3.63	298.46	3.63	273.33	4.83	299.61	4.83	306.76	5.43	306.76	6.03	324.18	6.03	
298.75	3.64	298.75	3.64	273.90	4.84	299.90	4.84	307.04	5.44	307.04	6.04	324.46	6.04	
299.03	3.65	299.03	3.65	274.48	4.85	300.19	4.85	307.33	5.45	307.33	6.05	324.75	6.05	
299.32	3.66	299.32	3.66	275.06	4.86	300.48	4.86	307.62	5.46	307.62	6.06	325.04	6.06	
299.61	3.67	299.61	3.67	275.64	4.87	300.77	4.87	307.91	5.47	307.91	6.07	325.33	6.07	
299.89	3.68	299.89	3.68	276.23	4.88	301.06	4.88	308.20	5.48	308.20	6.08	325.62	6.08	
300.18	3.69	300.18	3.69	276.81	4.89	301.35	4.89	308.49	5.49	308.49	6.09	325.91	6.09	
300.47	3.70	300.47	3.70	277.40	4.90	301.64	4.90	308.78	5.50	308.78	6.10	326.20	6.10	
300.75	3.71	300.75	3.71	277.99	4.91	301.93	4.91	309.07	5.51	309.07	6.11	326.49	6.11	
301.04	3.72	301.04	3.72	278.58	4.92	302.22	4.92	309.36	5.52	309.36	6.12	326.78	6.12	
301.33	3.73	301.33	3.73	279.17	4.93	302.51	4.93	309.65	5.53	309.65	6.13	327.07	6.13	
301.62	3.74	301.62	3.74	279.76	4.94	302.80	4.94	309.94	5.54	309.94	6.14	327.36	6.14	
301.91	3.75	301.91	3.75	280.35	4.95	303.09	4.95	310.19	5.55	310.19	6.15	327.65	6.15	
302.19	3.76	302.19	3.76	280.94	4.96	303.38	4.96	310.48	5.56	310.48	6.16	327.94	6.16	
302.48	3.77	302.48	3.77	281.53	4.97	303.67	4.97	310.77	5.57	310.77	6.17	328.23	6.17	
302.77	3.78	302.77	3.78	282.12	4.98	303.96	4.98	311.06	5.58	311.06	6.18	328.52	6.18	
303.05	3.79	303.05	3.79	282.71	4.99	304.25	4.99	311.35	5.59	311.35	6.19	328.81	6.19	
303.34	3.80	303.34	3.80	283.30	5.00	304.54	5.00	311.64	5.60	311.64	6.20	329.10	6.20	
303.63	3.81	303.63	3.81	283.89	5.01	304.83	5.01	311.93	5.61	311.93	6.21	329.39	6.21	
303.91	3.82	303.91	3.82	284.48	5.02	305.12	5.02	312.22	5.62	312.22	6.22	329.68	6.22	
304.19	3.83	304.19	3.83	285.07	5.03	305.41	5.03	312.51	5.63	312.51	6.23	329.97	6.23	
304.48	3.84	304.48	3.84	285.66	5.04	305.70	5.04	312.80	5.64	312.80	6.24	330.26	6.24	
304.77	3.85	304.77	3.85	286.25	5.05	306.00	5.05	313.09	5.65	313.09	6.25	330.55	6.25	
305.06	3.86	305.06	3.86	286.84	5.06	306.29	5.06	313.38	5.66	313.38	6.26	330.84	6.26	
305.35	3.87	305.35	3.87	287.43	5.07	306.58	5.07	313.67	5.67	313.67	6.27	331.13	6.27	
305.64	3.88	305.64	3.88	288.02	5.08	306.87	5.08	313.96	5.68	313.96	6.28	331.42	6.28	
305.93	3.89	305.93	3.89	288.61	5.09	307.16	5.09	314.25	5.69	314.25	6.29	331.71	6.29	
306.22	3.90	306.22	3.90	289.20	5.10	307.45	5.10	314.54	5.70	314.54	6.30	332.00	6.30	
306.51	3.91	306.51	3.91	289.79	5.11	307.74	5.11	314.83	5.71	314.83	6.31	332.29	6.31	
306.80	3.92	306.80	3.92	290.38	5.12	308.03	5.12	315.12	5.72	315.12	6.32	332.58	6.32	
307.09	3.93	307.09	3.93	290.97	5.13	308.32	5.13	315.41	5.73	315.41	6.33	332.87	6.33	
307.38	3.94	307.38	3.94	291.56	5.14	308.61	5.14	315.70	5.74	315.70	6.34	333.16	6.34	
307.67	3.95	307.67	3.95	292.15	5.15	308.90	5.15	316.00	5.75	316.00	6.35	333.45	6.35	
307.96	3.96	307.96	3.96	292.74	5.16	309.19	5.16	316.29	5.76	316.29	6.36	333.74	6.36	
308.25	3.97	308.25	3.97	293.33	5.17	309.48	5.17	316.58	5.77	316.58	6.37	334.03	6.37	
308.54	3.98	308.54	3.98	293.92	5.18	309.77	5.18	316.87	5.78	316.87	6.38	334.32	6.38	
308.83	3.99	308.83	3.99	294.51	5.19	310.06	5.19	317.16	5.79	317.16	6.39	334.61	6.39	
309.12	4.00	309.12	4.00	295.10	5.20	310.35	5.20	317.45	5.80	317.45	6.40	334.90	6.40	
309.41	4.01	309.41	4.01	295.69	5.21	310.64	5.21	317.74	5.81	317.74	6.41	335.19	6.41	
309.70	4.02	309.70	4.02	296.28	5.22	310.93	5.22	318.03	5.82	318.03	6.42	335.48	6.42	
310.00	4.03	310.00	4.03	296.87	5.23	311.22	5.23	318.32	5.83	318.32	6.43	335.77	6.43	
310.29	4.04	310.29	4.04	297.46	5.24	311.51	5.24	318.61	5.84	318.61	6.44	336.06	6.44	
310.58	4.05	310.58	4.05	298.05	5.25	311.80	5.25	318.90	5.85	318.90	6.45	336.35	6.45	
310.87	4.06	310.87	4.06	298.64	5.26	312.09	5.26	319.19	5.86	319.19	6.46	336.64	6.46	
311.16	4.07	311.16	4.07	299.23	5.27	312.38	5.27	319.48	5.87	319.48	6.47	336.93	6.47	
311.45	4.08	311.45	4.08	299.82	5.28	312.67	5.28	319.77	5.88	319.77	6.48	337.22	6.48	
311.74	4.09	311.74	4.09	300.41	5.29	312.96	5.29	320.06	5.89	320.06	6.49	337.51	6.49	
312.03	4.10	312.03	4.10	301.00	5.30	313.25	5.30	320.35	5.90	320.35	6.50	337.80	6.50	
312.32	4.11	312.32	4.11	301.59	5.31	313.54	5.31	320.64	5.91	320.64	6.51	338.09	6.51	
312.61	4.12	312.61	4.12	302.18	5.32	313.83	5.32	320.93	5.92	320.93	6.52	338.38	6.52	
312.90	4.13	312.90	4.13	302.77	5.33	314.12	5.33	321.22	5.93	321.22	6.53	338.67	6.53	
313.19	4.14	313.19	4.14	303.36	5.34	314.41	5.34	321.51	5.94	321.51	6.54	338.96	6.54	
313.48	4.15	313.48	4.15	303.95	5.35	314.70	5.35	321.80	5.95	321.80	6.55	339.25	6.55	
313.77	4.16	313.77	4.16	304.54	5.36	315.00	5.36	322.09	5.96	322.09	6.56	339.54	6.56	
314.06	4.17	314.06	4.17	305.13	5.37	315.29	5.37	322.38	5.97	322.38	6.57	339.83	6.57	
314.35	4.18	314.35	4.18	305.72	5.38	315.58	5.38	322.67	5.98	322.67	6.58	340.12	6.58	
314.64	4.19	314.64	4.19	306.31	5.39	315.87	5.39	322.96	5.99	322.96	6.59	340.41	6.59	

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
340.19	340.46	857.23	857.60	7.90	374.47	374.75	8.40	391.61	391.89	408.76	409.03
340.47	340.75	857.60	857.97	7.81	374.76	375.03	8.41	391.62	391.90	408.77	409.04
340.76	341.03	857.97	858.34	7.82	375.04	375.31	8.42	391.63	391.91	408.78	409.05
341.03	341.30	858.34	858.71	7.83	375.32	375.59	8.43	391.64	391.92	408.79	409.06
341.31	341.60	858.71	859.08	7.84	375.61	375.88	8.44	391.65	391.93	408.80	409.07
341.61	341.89	859.08	859.45	7.85	375.90	376.17	8.45	391.66	391.94	408.81	409.08
341.90	342.18	859.45	859.82	7.86	376.19	376.46	8.46	391.67	391.95	408.82	409.09
342.18	342.47	859.82	860.19	7.87	376.48	376.75	8.47	391.68	391.96	408.83	409.10
342.47	342.75	860.19	860.56	7.88	376.76	377.03	8.48	391.69	391.97	408.84	409.11
342.76	343.03	860.56	860.93	7.89	377.04	377.32	8.49	391.70	391.98	408.85	409.12
343.04	343.32	860.93	861.30	7.90	377.33	377.60	8.50	391.71	391.99	408.86	409.13
343.33	343.60	861.30	861.67	7.91	377.61	377.88	8.51	391.72	392.00	408.87	409.14
343.61	343.89	861.67	862.04	7.92	377.90	378.17	8.52	391.73	392.01	408.88	409.15
343.90	344.18	862.04	862.41	7.93	378.19	378.46	8.53	391.74	392.02	408.89	409.16
344.19	344.46	862.41	862.78	7.94	378.47	378.75	8.54	391.75	392.03	408.90	409.17
344.47	344.75	862.78	863.15	7.95	378.76	379.03	8.55	391.76	392.04	408.91	409.18
344.76	345.03	863.15	863.52	7.96	379.04	379.32	8.56	391.77	392.05	408.92	409.19
345.04	345.32	863.52	863.89	7.97	379.33	379.60	8.57	391.78	392.06	408.93	409.20
345.33	345.60	863.89	864.26	7.98	379.61	379.89	8.58	391.79	392.07	408.94	409.21
345.61	345.89	864.26	864.63	7.99	379.90	380.18	8.59	391.80	392.08	408.95	409.22
345.90	346.18	864.63	865.00	8.00	380.19	380.46	8.60	391.81	392.09	408.96	409.23
346.19	346.46	865.00	865.37	8.01	380.47	380.75	8.61	391.82	392.10	408.97	409.24
346.47	346.75	865.37	865.74	8.02	380.76	381.03	8.62	391.83	392.11	408.98	409.25
346.76	347.03	865.74	866.11	8.03	381.04	381.32	8.63	391.84	392.12	408.99	409.26
347.04	347.32	866.11	866.48	8.04	381.33	381.60	8.64	391.85	392.13	409.00	409.27
347.33	347.60	866.48	866.85	8.05	381.61	381.89	8.65	391.86	392.14	409.01	409.28
347.61	347.89	866.85	867.22	8.06	381.90	382.18	8.66	391.87	392.15	409.02	409.29
347.90	348.18	867.22	867.59	8.07	382.19	382.46	8.67	391.88	392.16	409.03	409.30
348.19	348.46	867.59	867.96	8.08	382.47	382.75	8.68	391.89	392.17	409.04	409.31
348.47	348.75	867.96	868.33	8.09	382.76	383.03	8.69	391.90	392.18	409.05	409.32
348.76	349.03	868.33	868.70	8.10	383.04	383.32	8.70	391.91	392.19	409.06	409.33
349.04	349.32	868.70	869.07	8.11	383.33	383.60	8.71	391.92	392.20	409.07	409.34
349.33	349.60	869.07	869.44	8.12	383.61	383.89	8.72	391.93	392.21	409.08	409.35
349.61	349.89	869.44	869.81	8.13	383.90	384.18	8.73	391.94	392.22	409.09	409.36
349.90	350.18	869.81	870.18	8.14	384.19	384.46	8.74	391.95	392.23	409.10	409.37
350.19	350.46	870.18	870.55	8.15	384.47	384.75	8.75	391.96	392.24	409.11	409.38
350.47	350.75	870.55	870.92	8.16	384.76	385.03	8.76	391.97	392.25	409.12	409.39
350.76	351.03	870.92	871.29	8.17	385.04	385.32	8.77	391.98	392.26	409.13	409.40
351.04	351.32	871.29	871.66	8.18	385.33	385.60	8.78	391.99	392.27	409.14	409.41
351.33	351.60	871.66	872.03	8.19	385.61	385.89	8.79	392.00	392.28	409.15	409.42
351.61	351.89	872.03	872.40	8.20	385.90	386.18	8.80	392.01	392.29	409.16	409.43
351.90	352.18	872.40	872.77	8.21	386.19	386.46	8.81	392.02	392.30	409.17	409.44
352.19	352.46	872.77	873.14	8.22	386.47	386.75	8.82	392.03	392.31	409.18	409.45
352.47	352.75	873.14	873.51	8.23	386.76	387.03	8.83	392.04	392.32	409.19	409.46
352.76	353.03	873.51	873.88	8.24	387.04	387.32	8.84	392.05	392.33	409.20	409.47
353.04	353.32	873.88	874.25	8.25	387.33	387.60	8.85	392.06	392.34	409.21	409.48
353.33	353.60	874.25	874.62	8.26	387.61	387.89	8.86	392.07	392.35	409.22	409.49
353.61	353.89	874.62	874.99	8.27	387.90	388.18	8.87	392.08	392.36	409.23	409.50
353.90	354.18	874.99	875.36	8.28	388.19	388.46	8.88	392.09	392.37	409.24	409.51
354.19	354.46	875.36	875.73	8.29	388.47	388.75	8.89	392.10	392.38	409.25	409.52
354.47	354.75	875.73	876.10	8.30	388.76	389.03	8.90	392.11	392.39	409.26	409.53
354.76	355.03	876.10	876.47	8.31	389.04	389.32	8.91	392.12	392.40	409.27	409.54
355.04	355.32	876.47	876.84	8.32	389.33	389.60	8.92	392.13	392.41	409.28	409.55
355.33	355.60	876.84	877.21	8.33	389.61	389.89	8.93	392.14	392.42	409.29	409.56
355.61	355.89	877.21	877.58	8.34	389.90	390.18	8.94	392.15	392.43	409.30	409.57
355.90	356.18	877.58	877.95	8.35	390.19	390.46	8.95	392.16	392.44	409.31	409.58
356.19	356.46	877.95	878.32	8.36	390.47	390.75	8.96	392.17	392.45	409.32	409.59
356.47	356.75	878.32	878.69	8.37	390.76	391.03	8.97	392.18	392.46	409.33	409.60
356.76	357.04	878.69	879.06	8.38	391.04	391.33	8.98	392.19	392.47	409.34	409.61
357.04	357.32	879.06	879.43	8.39	391.33	391.60	8.99	392.20	392.48	409.35	409.62

QPP Contributions – TABLE A: Continuous Employment **26 pay periods per year**

Remuneration		Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
443.04	443.22	10.80	460.19	460.46	11.40	477.33	477.60	12.00	494.47	494.75
443.32	443.60	10.81	461.47	461.74	11.41	478.61	478.88	12.01	495.75	496.02
443.61	443.89	10.82	462.74	463.01	11.42	479.85	480.12	12.02	497.03	497.30
443.90	444.18	10.83	464.02	464.29	11.43	481.09	481.36	12.03	498.31	498.58
444.19	444.46	10.84	465.29	465.56	11.44	482.33	482.60	12.04	499.59	500.06
444.47	444.75	10.85	466.57	466.84	11.45	483.57	483.84	12.05	500.87	501.34
444.76	445.04	10.86	467.84	468.11	11.46	484.81	485.08	12.06	502.15	502.62
445.05	445.32	10.87	469.12	469.39	11.47	486.05	486.32	12.07	503.43	503.90
445.33	445.60	10.88	470.40	470.67	11.48	487.29	487.56	12.08	504.71	505.18
445.61	445.88	10.89	471.68	471.95	11.49	488.53	488.80	12.09	505.99	506.46
445.90	446.16	10.90	472.96	473.23	11.50	489.77	490.04	12.10	507.27	507.74
446.19	446.44	10.91	474.24	474.51	11.51	491.01	491.28	12.11	508.55	509.02
446.47	446.72	10.92	475.52	475.79	11.52	492.25	492.52	12.12	509.83	510.30
446.76	447.03	10.93	476.80	477.07	11.53	493.49	493.76	12.13	511.11	511.58
447.04	447.32	10.94	478.08	478.35	11.54	494.73	495.00	12.14	512.39	512.86
447.33	447.60	10.95	479.36	479.63	11.55	495.97	496.24	12.15	513.67	514.14
447.61	447.89	10.96	480.64	480.91	11.56	497.21	497.48	12.16	514.95	515.42
447.90	448.18	10.97	481.92	482.19	11.57	498.45	498.72	12.17	516.23	516.70
448.19	448.46	10.98	483.20	483.47	11.58	499.69	500.00	12.18	517.51	517.98
448.47	448.75	10.99	484.48	484.75	11.59	500.93	501.24	12.19	518.79	519.26
448.76	449.03	11.00	485.76	486.03	11.60	502.17	502.48	12.20	520.07	520.54
449.04	449.32	11.01	487.04	487.31	11.61	503.41	503.72	12.21	521.35	521.82
449.33	449.60	11.02	488.32	488.59	11.62	504.65	504.96	12.22	522.63	523.10
449.61	449.89	11.03	489.60	489.87	11.63	505.89	506.20	12.23	523.91	524.38
449.90	450.18	11.04	490.88	491.15	11.64	507.13	507.44	12.24	525.19	525.66
450.19	450.46	11.05	492.16	492.43	11.65	508.37	508.68	12.25	526.47	526.94
450.47	450.75	11.06	493.44	493.71	11.66	509.61	509.92	12.26	527.75	528.22
450.76	451.03	11.07	494.72	494.99	11.67	510.85	511.16	12.27	529.03	529.50
451.04	451.32	11.08	496.00	496.27	11.68	512.09	512.40	12.28	530.31	530.78
451.33	451.60	11.09	497.28	497.55	11.69	513.33	513.64	12.29	531.59	532.06
451.61	451.89	11.10	498.56	498.83	11.70	514.57	514.88	12.30	532.87	533.34
451.90	452.18	11.11	499.84	500.11	11.71	515.81	516.12	12.31	534.15	534.62
452.19	452.46	11.12	501.12	501.39	11.72	517.05	517.36	12.32	535.43	535.90
452.47	452.75	11.13	502.40	502.67	11.73	518.29	518.60	12.33	536.71	537.18
452.76	453.03	11.14	503.68	503.95	11.74	519.53	519.84	12.34	537.99	538.46
453.04	453.32	11.15	504.96	505.23	11.75	520.77	521.08	12.35	539.27	539.74
453.33	453.60	11.16	506.24	506.51	11.76	522.01	522.32	12.36	540.55	541.02
453.61	453.89	11.17	507.52	507.79	11.77	523.25	523.56	12.37	541.83	542.30
453.90	454.18	11.18	508.80	509.07	11.78	524.49	524.80	12.38	543.11	543.58
454.19	454.46	11.19	510.08	510.35	11.79	525.73	526.04	12.39	544.39	544.86
454.47	454.75	11.20	511.36	511.63	11.80	526.97	527.28	12.40	545.67	546.14
454.76	455.03	11.21	512.64	512.91	11.81	528.21	528.52	12.41	546.95	547.42
455.04	455.32	11.22	513.92	514.19	11.82	529.45	529.76	12.42	548.23	548.70
455.33	455.60	11.23	515.20	515.47	11.83	530.69	531.00	12.43	549.51	549.98
455.61	455.89	11.24	516.48	516.75	11.84	531.93	532.24	12.44	550.79	551.26
455.90	456.18	11.25	517.76	518.03	11.85	533.17	533.48	12.45	552.07	552.54
456.19	456.46	11.26	519.04	519.31	11.86	534.41	534.72	12.46	553.35	553.82
456.47	456.75	11.27	520.32	520.59	11.87	535.65	535.96	12.47	554.63	555.10
456.76	457.03	11.28	521.60	521.87	11.88	536.89	537.20	12.48	555.91	556.38
457.04	457.32	11.29	522.88	523.15	11.89	538.13	538.44	12.49	557.19	557.66
457.33	457.60	11.30	524.16	524.43	11.90	539.37	539.68	12.50	558.47	558.94
457.61	457.89	11.31	525.44	525.71	11.91	540.61	540.92	12.51	559.75	560.22
457.90	458.18	11.32	526.72	526.99	11.92	541.85	542.16	12.52	561.03	561.50
458.19	458.46	11.33	528.00	528.27	11.93	543.09	543.40	12.53	562.31	562.78
458.47	458.75	11.34	529.28	529.55	11.94	544.33	544.64	12.54	563.59	564.06
458.76	459.03	11.35	530.56	530.83	11.95	545.57	545.88	12.55	564.87	565.34
459.04	459.32	11.36	531.84	532.11	11.96	546.81	547.12	12.56	566.15	566.62
459.33	459.60	11.37	533.12	533.39	11.97	548.05	548.36	12.57	567.43	567.90
459.61	459.89	11.38	534.40	534.67	11.98	549.29	549.60	12.58	568.71	569.18
459.90	460.18	11.39	535.68	535.95	11.99	550.53	550.84	12.59	570.00	570.47

QPP Contributions – TABLE A: Continuous Employment

			26 pay periods per year		
Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
648.76	18.00	649.03	648.76	18.00	649.03
649.03	18.01	649.32	649.03	18.01	649.32
649.32	18.02	649.60	649.32	18.02	649.60
649.60	18.03	649.89	649.60	18.03	649.89
649.90	18.04	650.18	649.90	18.04	650.18
650.19	18.05	650.46	650.19	18.05	650.46
650.47	18.06	650.73	650.47	18.06	650.73
650.74	18.07	651.02	650.74	18.07	651.02
651.03	18.08	651.32	651.03	18.08	651.32
651.33	18.09	651.60	651.33	18.09	651.60
651.61	18.10	651.89	651.61	18.10	651.89
651.90	18.11	652.18	651.90	18.11	652.18
652.19	18.12	652.46	652.19	18.12	652.46
652.47	18.13	652.73	652.47	18.13	652.73
652.74	18.14	653.03	652.74	18.14	653.03
653.04	18.15	653.32	653.04	18.15	653.32
653.33	18.16	653.60	653.33	18.16	653.60
653.61	18.17	653.89	653.61	18.17	653.89
653.90	18.18	654.18	653.90	18.18	654.18
654.19	18.19	654.46	654.19	18.19	654.46
654.47	18.20	654.75	654.47	18.20	654.75
654.76	18.21	655.03	654.76	18.21	655.03
655.04	18.22	655.32	655.04	18.22	655.32
655.33	18.23	655.60	655.33	18.23	655.60
655.61	18.24	655.89	655.61	18.24	655.89
655.90	18.25	656.18	655.90	18.25	656.18
656.19	18.26	656.46	656.19	18.26	656.46
656.47	18.27	656.73	656.47	18.27	656.73
656.74	18.28	657.03	656.74	18.28	657.03
657.04	18.29	657.32	657.04	18.29	657.32
657.33	18.30	657.60	657.33	18.30	657.60
657.61	18.31	657.89	657.61	18.31	657.89
657.90	18.32	658.18	657.90	18.32	658.18
658.19	18.33	658.46	658.19	18.33	658.46
658.47	18.34	658.73	658.47	18.34	658.73
658.74	18.35	659.03	658.74	18.35	659.03
659.04	18.36	659.32	659.04	18.36	659.32
659.33	18.37	659.60	659.33	18.37	659.60
659.61	18.38	659.89	659.61	18.38	659.89
659.90	18.39	660.18	659.90	18.39	660.18
660.19	18.40	660.46	660.19	18.40	660.46
660.47	18.41	660.75	660.47	18.41	660.75
660.76	18.42	661.03	660.76	18.42	661.03
661.04	18.43	661.32	661.04	18.43	661.32
661.33	18.44	661.60	661.33	18.44	661.60
661.61	18.45	661.89	661.61	18.45	661.89
661.90	18.46	662.18	661.90	18.46	662.18
662.19	18.47	662.46	662.19	18.47	662.46
662.47	18.48	662.73	662.47	18.48	662.73
662.74	18.49	663.03	662.74	18.49	663.03
663.04	18.50	663.32	663.04	18.50	663.32
663.33	18.51	663.60	663.33	18.51	663.60
663.61	18.52	663.89	663.61	18.52	663.89
663.90	18.53	664.18	663.90	18.53	664.18
664.19	18.54	664.46	664.19	18.54	664.46
664.47	18.55	664.75	664.47	18.55	664.75
664.76	18.56	665.03	664.76	18.56	665.03
665.04	18.57	665.32	665.04	18.57	665.32
665.33	18.58	665.60	665.33	18.58	665.60
665.61	18.59	665.89	665.61	18.59	665.89

QPP Contributions – TABLE A: 26 periods

QPP Contributions – TABLE A: Continuous Employment **26 pay periods per year**

Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction	
751.61	751.89	21.60	21.60	768.76	769.03	22.90	22.90	785.90	786.18	23.40	23.40	803.04	803.32	24.00	24.00
751.90	752.18	21.61	21.61	769.04	769.32	22.91	22.91	786.18	786.46	23.41	23.41	803.32	803.60	24.01	24.01
752.19	752.47	21.62	21.62	769.32	769.60	22.92	22.92	786.46	786.75	23.42	23.42	803.60	803.88	24.02	24.02
752.47	752.75	21.63	21.63	769.61	769.89	22.93	22.93	786.75	787.03	23.43	23.43	803.88	804.16	24.03	24.03
752.76	753.03	21.64	21.64	769.90	770.18	22.94	22.94	787.04	787.32	23.44	23.44	804.16	804.44	24.04	24.04
753.04	753.32	21.65	21.65	770.19	770.46	22.95	22.95	787.33	787.60	23.45	23.45	804.44	804.72	24.05	24.05
753.33	753.60	21.66	21.66	770.47	770.75	22.96	22.96	787.61	787.89	23.46	23.46	804.72	805.00	24.06	24.06
753.61	753.89	21.67	21.67	770.76	771.04	22.97	22.97	787.90	788.18	23.47	23.47	805.00	805.28	24.07	24.07
753.90	754.18	21.68	21.68	771.04	771.32	22.98	22.98	788.18	788.46	23.48	23.48	805.28	805.56	24.08	24.08
754.19	754.46	21.69	21.69	771.33	771.60	22.99	22.99	788.47	788.75	23.49	23.49	805.56	805.84	24.09	24.09
754.47	754.75	21.70	21.70	771.61	771.89	23.00	23.00	788.75	789.03	23.50	23.50	805.84	806.12	24.10	24.10
754.76	755.03	21.71	21.71	771.90	772.18	23.01	23.01	789.04	789.32	23.51	23.51	806.12	806.40	24.11	24.11
755.04	755.32	21.72	21.72	772.19	772.46	23.02	23.02	789.32	789.60	23.52	23.52	806.40	806.68	24.12	24.12
755.33	755.60	21.73	21.73	772.47	772.75	23.03	23.03	789.61	789.89	23.53	23.53	806.68	806.96	24.13	24.13
755.61	755.89	21.74	21.74	772.76	773.03	23.04	23.04	789.90	790.18	23.54	23.54	806.96	807.24	24.14	24.14
755.90	756.18	21.75	21.75	773.04	773.32	23.05	23.05	790.19	790.46	23.55	23.55	807.24	807.52	24.15	24.15
756.19	756.46	21.76	21.76	773.33	773.60	23.06	23.06	790.47	790.75	23.56	23.56	807.52	807.80	24.16	24.16
756.47	756.75	21.77	21.77	773.61	773.89	23.07	23.07	790.76	791.03	23.57	23.57	807.80	808.08	24.17	24.17
756.76	757.03	21.78	21.78	773.90	774.18	23.08	23.08	791.04	791.32	23.58	23.58	808.08	808.36	24.18	24.18
757.04	757.32	21.79	21.79	774.19	774.46	23.09	23.09	791.33	791.60	23.59	23.59	808.36	808.64	24.19	24.19
757.33	757.60	21.80	21.80	774.47	774.75	23.10	23.10	791.61	791.89	23.60	23.60	808.64	808.92	24.20	24.20
757.61	757.89	21.81	21.81	774.76	775.03	23.11	23.11	791.90	792.18	23.61	23.61	808.92	809.20	24.21	24.21
757.90	758.18	21.82	21.82	775.04	775.32	23.12	23.12	792.19	792.46	23.62	23.62	809.20	809.48	24.22	24.22
758.19	758.46	21.83	21.83	775.33	775.60	23.13	23.13	792.47	792.75	23.63	23.63	809.48	809.76	24.23	24.23
758.47	758.75	21.84	21.84	775.61	775.89	23.14	23.14	792.76	793.03	23.64	23.64	809.76	810.04	24.24	24.24
758.76	759.03	21.85	21.85	775.90	776.18	23.15	23.15	793.04	793.32	23.65	23.65	810.04	810.32	24.25	24.25
759.04	759.32	21.86	21.86	776.19	776.46	23.16	23.16	793.33	793.60	23.66	23.66	810.32	810.60	24.26	24.26
759.33	759.60	21.87	21.87	776.47	776.75	23.17	23.17	793.61	793.89	23.67	23.67	810.60	810.88	24.27	24.27
759.61	759.89	21.88	21.88	776.76	777.04	23.18	23.18	793.90	794.18	23.68	23.68	810.88	811.16	24.28	24.28
759.90	760.18	21.89	21.89	777.04	777.32	23.19	23.19	794.19	794.46	23.69	23.69	811.16	811.44	24.29	24.29
760.19	760.46	21.90	21.90	777.33	777.60	23.20	23.20	794.47	794.75	23.70	23.70	811.44	811.72	24.30	24.30
760.47	760.75	21.91	21.91	777.61	777.89	23.21	23.21	794.76	795.03	23.71	23.71	811.72	812.00	24.31	24.31
760.76	761.03	21.92	21.92	777.90	778.18	23.22	23.22	795.04	795.32	23.72	23.72	812.00	812.28	24.32	24.32
761.04	761.32	21.93	21.93	778.19	778.46	23.23	23.23	795.33	795.60	23.73	23.73	812.28	812.56	24.33	24.33
761.33	761.60	21.94	21.94	778.47	778.75	23.24	23.24	795.61	795.89	23.74	23.74	812.56	812.84	24.34	24.34
761.61	761.89	21.95	21.95	778.76	779.03	23.25	23.25	795.90	796.18	23.75	23.75	812.84	813.12	24.35	24.35
761.90	762.18	21.96	21.96	779.04	779.32	23.26	23.26	796.19	796.46	23.76	23.76	813.12	813.40	24.36	24.36
762.19	762.46	21.97	21.97	779.33	779.60	23.27	23.27	796.47	796.75	23.77	23.77	813.40	813.68	24.37	24.37
762.47	762.75	21.98	21.98	779.61	779.89	23.28	23.28	796.76	797.03	23.78	23.78	813.68	813.96	24.38	24.38
762.76	763.03	21.99	21.99	779.90	780.18	23.29	23.29	797.04	797.32	23.79	23.79	813.96	814.24	24.39	24.39
763.04	763.32	22.00	22.00	780.19	780.46	23.30	23.30	797.33	797.60	23.80	23.80	814.24	814.52	24.40	24.40
763.33	763.60	22.01	22.01	780.47	780.75	23.31	23.31	797.61	797.89	23.81	23.81	814.52	814.80	24.41	24.41
763.61	763.89	22.02	22.02	780.76	781.03	23.32	23.32	797.90	798.18	23.82	23.82	814.80	815.08	24.42	24.42
763.90	764.18	22.03	22.03	781.04	781.32	23.33	23.33	798.19	798.46	23.83	23.83	815.08	815.36	24.43	24.43
764.19	764.46	22.04	22.04	781.33	781.60	23.34	23.34	798.47	798.75	23.84	23.84	815.36	815.64	24.44	24.44
764.47	764.75	22.05	22.05	781.61	781.89	23.35	23.35	798.76	799.03	23.85	23.85	815.64	815.92	24.45	24.45
764.76	765.03	22.06	22.06	781.90	782.18	23.36	23.36	799.04	799.32	23.86	23.86	815.92	816.20	24.46	24.46
765.04	765.32	22.07	22.07	782.19	782.46	23.37	23.37	799.33	799.60	23.87	23.87	816.20	816.48	24.47	24.47
765.33	765.60	22.08	22.08	782.47	782.75	23.38	23.38	799.61	799.89	23.88	23.88	816.48	816.76	24.48	24.48
765.61	765.89	22.09	22.09	782.76	783.03	23.39	23.39	799.90	800.18	23.89	23.89	816.76	817.04	24.49	24.49
765.90	766.18	22.10	22.10	783.04	783.32	23.40	23.40	800.19	800.46	23.90	23.90	817.04	817.32	24.50	24.50
766.19	766.46	22.11	22.11	783.33	783.60	23.41	23.41	800.47	800.75	23.91	23.91	817.32	817.60	24.51	24.51
766.47	766.75	22.12	22.12	783.61	783.89	23.42	23.42	800.76	801.03	23.92	23.92	817.60	817.88	24.52	24.52
766.76	767.03	22.13	22.13	783.90	784.18	23.43	23.43	801.04	801.32	23.93	23.93	817.88	818.16	24.53	24.53
767.04	767.32	22.14	22.14	784.19	784.46	23.44	23.44	801.33	801.60	23.94	23.94	818.16	818.44	24.54	24.54
767.33	767.60	22.15	22.15	784.47	784.75	23.45	23.45	801.61	801.89	23.95	23.95	818.44	818.72	24.55	24.55
767.61	767.89	22.16	22.16	784.76	785.03	23.46	23.46	801.90	802.18	23.96	23.96	818.72	819.00	24.56	24.56
767.90	768.18	22.17	22.17	785.04	785.32	23.47	23.47	802.19	802.46	23.97	23.97	819.00	819.28	24.57	24.57
768.19	768.46	22.18	22.18	785.33	785.60	23.48	23.48	802.47	802.75	23.98	23.98	819.28	819.56	24.58	24.58
768.47	768.75	22.19	22.19	785.61	785.89	23.49	23.49	802.76	803.03	23.99	23.99	819.56	819.84	24.59	24.59

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
957.33	28.80	974.47	29.40	991.61	30.00	1,008.76	30.60	1,025.90	31.20	1,043.04	31.80
957.33	28.81	974.76	29.41	991.90	30.01	1,009.04	30.61	1,026.18	31.21	1,043.33	31.81
957.90	28.82	975.32	29.42	992.46	30.02	1,009.60	30.62	1,026.74	31.22	1,043.89	31.82
958.18	28.83	975.60	29.43	992.74	30.03	1,009.88	30.63	1,027.02	31.23	1,044.18	31.83
958.47	28.84	975.61	29.44	992.76	30.04	1,009.90	30.64	1,027.04	31.24	1,044.19	31.84
958.76	28.85	975.90	29.45	993.04	30.05	1,010.19	30.65	1,027.33	31.25	1,044.47	31.85
959.03	28.86	976.18	29.46	993.32	30.06	1,010.47	30.66	1,027.61	31.26	1,044.76	31.86
959.32	28.87	976.46	29.47	993.60	30.07	1,010.76	30.67	1,027.90	31.27	1,045.04	31.87
959.61	28.88	976.75	29.48	993.88	30.08	1,011.04	30.68	1,028.18	31.28	1,045.32	31.88
959.89	28.89	976.76	29.49	993.90	30.09	1,011.05	30.69	1,028.19	31.29	1,045.33	31.89
960.18	28.90	977.04	29.49	994.19	30.09	1,011.33	30.69	1,028.47	31.29	1,045.61	31.89
960.46	28.90	977.60	29.50	994.47	30.10	1,011.61	30.70	1,028.76	31.30	1,045.89	31.90
960.75	28.91	977.61	29.51	994.76	30.11	1,011.90	30.71	1,029.04	31.31	1,046.18	31.91
961.03	28.92	977.90	29.52	995.04	30.12	1,012.19	30.72	1,029.33	31.32	1,046.46	31.92
961.32	28.93	978.18	29.53	995.32	30.13	1,012.47	30.73	1,029.61	31.33	1,046.75	31.93
961.60	28.94	978.19	29.54	995.33	30.14	1,012.47	30.74	1,029.61	31.34	1,046.75	31.94
961.89	28.95	978.76	29.55	995.61	30.15	1,013.04	30.75	1,030.19	31.35	1,047.04	31.95
962.18	28.96	978.90	29.56	996.18	30.16	1,013.04	30.76	1,030.19	31.36	1,047.04	31.96
962.46	28.97	979.04	29.57	996.46	30.17	1,013.33	30.77	1,030.47	31.37	1,047.32	31.97
962.75	28.98	979.33	29.58	996.75	30.18	1,013.61	30.78	1,030.76	31.38	1,047.61	31.98
963.03	28.99	979.61	29.59	997.03	30.19	1,013.90	30.79	1,031.04	31.39	1,047.90	31.99
963.32	29.00	979.62	29.60	997.04	30.20	1,014.19	30.80	1,031.33	31.40	1,048.19	32.00
963.61	29.01	980.19	29.61	997.33	30.21	1,014.47	30.81	1,031.61	31.41	1,048.48	32.01
963.90	29.02	980.47	29.62	997.61	30.22	1,015.04	30.82	1,032.19	31.42	1,049.04	32.02
964.19	29.03	981.04	29.63	998.19	30.23	1,015.33	30.83	1,032.47	31.43	1,049.32	32.03
964.47	29.04	981.33	29.64	998.47	30.24	1,015.61	30.84	1,032.76	31.44	1,049.61	32.04
964.76	29.05	981.61	29.65	998.76	30.25	1,016.19	30.85	1,033.04	31.45	1,050.19	32.05
965.04	29.06	982.18	29.66	999.04	30.26	1,016.19	30.86	1,033.04	31.46	1,050.19	32.06
965.32	29.07	982.46	29.67	999.33	30.27	1,016.47	30.87	1,033.33	31.47	1,050.75	32.07
965.61	29.08	982.75	29.68	999.61	30.28	1,016.76	30.88	1,033.61	31.48	1,051.03	32.08
965.90	29.09	982.76	29.69	999.62	30.29	1,017.04	30.89	1,033.90	31.49	1,051.32	32.09
966.18	29.10	983.04	29.70	1,000.19	30.30	1,017.33	30.90	1,034.47	31.50	1,051.61	32.10
966.46	29.11	983.33	29.71	1,000.47	30.31	1,017.61	30.91	1,034.76	31.51	1,051.90	32.11
966.75	29.12	983.61	29.72	1,000.76	30.32	1,017.90	30.92	1,035.04	31.52	1,052.19	32.12
967.03	29.13	983.90	29.73	1,001.04	30.33	1,018.19	30.93	1,035.33	31.53	1,052.47	32.13
967.32	29.14	984.46	29.74	1,001.33	30.34	1,018.47	30.94	1,035.61	31.54	1,052.76	32.14
967.60	29.15	984.75	29.75	1,001.61	30.35	1,018.76	30.95	1,035.90	31.55	1,053.04	32.15
967.89	29.16	984.76	29.76	1,001.90	30.36	1,019.04	30.96	1,036.19	31.56	1,053.33	32.16
968.18	29.17	985.04	29.77	1,002.19	30.37	1,019.33	30.97	1,036.47	31.57	1,053.61	32.17
968.46	29.18	985.32	29.78	1,002.47	30.38	1,019.61	30.98	1,036.76	31.58	1,053.90	32.18
968.75	29.19	985.61	29.79	1,002.76	30.39	1,019.90	30.99	1,037.04	31.59	1,054.19	32.19
969.03	29.20	985.90	29.80	1,003.04	30.40	1,020.19	31.00	1,037.33	31.60	1,054.47	32.20
969.32	29.21	986.46	29.81	1,003.33	30.41	1,020.47	31.01	1,037.61	31.61	1,054.76	32.21
969.60	29.22	986.75	29.82	1,003.61	30.42	1,020.76	31.02	1,037.90	31.62	1,055.04	32.22
969.89	29.23	987.03	29.83	1,003.90	30.43	1,021.04	31.03	1,038.19	31.63	1,055.33	32.23
970.18	29.24	987.32	29.84	1,004.19	30.44	1,021.33	31.04	1,038.47	31.64	1,055.61	32.24
970.46	29.25	987.60	29.85	1,004.47	30.45	1,021.61	31.05	1,038.76	31.65	1,055.90	32.25
970.75	29.26	987.90	29.86	1,004.76	30.46	1,021.90	31.06	1,039.04	31.66	1,056.19	32.26
971.03	29.27	988.18	29.87	1,005.04	30.47	1,022.19	31.07	1,039.33	31.67	1,056.47	32.27
971.32	29.28	988.46	29.88	1,005.33	30.48	1,022.47	31.08	1,039.61	31.68	1,056.76	32.28
971.60	29.29	988.75	29.89	1,005.61	30.49	1,022.76	31.09	1,039.90	31.69	1,057.04	32.29
971.89	29.30	989.04	29.90	1,005.90	30.50	1,023.04	31.10	1,040.19	31.70	1,057.33	32.30
972.18	29.31	989.32	29.91	1,006.19	30.51	1,023.33	31.11	1,040.47	31.71	1,057.61	32.31
972.46	29.32	989.60	29.92	1,006.47	30.52	1,023.61	31.12	1,040.76	31.72	1,057.90	32.32
972.75	29.33	989.89	29.93	1,006.76	30.53	1,023.90	31.13	1,041.04	31.73	1,058.19	32.33
973.03	29.34	990.18	29.94	1,007.04	30.54	1,024.19	31.14	1,041.33	31.74	1,058.48	32.34
973.32	29.35	990.46	29.95	1,007.33	30.55	1,024.47	31.15	1,041.61	31.75	1,058.76	32.35
973.61	29.36	990.75	29.96	1,007.61	30.56	1,024.76	31.16	1,041.90	31.76	1,059.04	32.36
973.90	29.37	991.03	29.97	1,007.90	30.57	1,025.04	31.17	1,042.19	31.77	1,059.33	32.37
974.19	29.38	991.32	29.98	1,008.19	30.58	1,025.33	31.18	1,042.47	31.78	1,059.61	32.38
974.46	29.39	991.60	29.99	1,008.47	30.59	1,025.61	31.19	1,042.76	31.79	1,059.90	32.39

QPP Contributions – TABLE A: 26 periods

QPP Contributions - TABLE A: Continuous Employment

26 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1163.04	36.00	1180.19	36.60	1197.33	37.20	1214.47	37.80	1231.61	38.40
1163.22	36.01	1180.47	36.62	1197.52	37.21	1214.76	37.81	1231.88	38.41
1163.40	36.02	1180.76	36.62	1197.90	37.22	1215.06	37.82	1232.16	38.42
1163.58	36.03	1181.05	36.62	1198.18	37.22	1215.35	37.83	1232.44	38.43
1163.76	36.04	1181.34	36.64	1198.47	37.23	1215.64	37.84	1232.73	38.44
1164.19	36.04	1181.33	36.64	1198.46	37.24	1215.61	37.84	1232.70	38.44
1164.47	36.05	1181.61	36.65	1198.76	37.25	1215.90	37.85	1233.00	38.45
1164.75	36.06	1181.89	36.66	1199.05	37.25	1216.19	37.86	1233.29	38.46
1165.03	36.07	1182.18	36.67	1199.34	37.25	1216.48	37.87	1233.58	38.46
1165.31	36.08	1182.47	36.68	1199.63	37.26	1216.77	37.88	1233.87	38.47
1165.60	36.09	1182.76	36.69	1199.92	37.26	1217.06	37.89	1234.16	38.48
1165.88	36.10	1183.05	36.69	1200.18	37.27	1217.35	37.90	1234.45	38.49
1166.19	36.10	1183.34	36.70	1200.46	37.30	1217.64	37.90	1234.74	38.50
1166.46	36.11	1183.63	36.71	1200.75	37.31	1217.93	37.91	1235.03	38.51
1166.74	36.12	1183.92	36.72	1201.04	37.32	1218.22	37.92	1235.32	38.52
1167.02	36.13	1184.21	36.73	1201.33	37.33	1218.51	37.93	1235.61	38.53
1167.31	36.14	1184.50	36.74	1201.62	37.34	1218.80	37.94	1235.90	38.54
1167.60	36.15	1184.79	36.75	1201.91	37.35	1219.09	37.95	1236.19	38.55
1167.89	36.16	1185.08	36.76	1202.20	37.36	1219.38	37.96	1236.48	38.56
1168.18	36.17	1185.37	36.77	1202.49	37.37	1219.67	37.97	1236.77	38.57
1168.47	36.18	1185.66	36.78	1202.78	37.38	1219.96	37.98	1237.06	38.58
1168.76	36.19	1185.95	36.79	1203.07	37.39	1220.25	37.99	1237.35	38.59
1169.05	36.20	1186.24	36.80	1203.36	37.40	1220.54	38.00	1237.64	38.60
1169.34	36.21	1186.53	36.81	1203.65	37.41	1220.83	38.01	1237.93	38.61
1169.63	36.22	1186.82	36.82	1203.94	37.42	1221.12	38.02	1238.22	38.62
1169.92	36.23	1187.11	36.83	1204.23	37.43	1221.41	38.03	1238.51	38.63
1170.21	36.24	1187.40	36.84	1204.52	37.44	1221.70	38.04	1238.80	38.64
1170.50	36.25	1187.69	36.85	1204.81	37.45	1222.00	38.05	1239.09	38.65
1170.79	36.26	1187.98	36.86	1205.10	37.46	1222.29	38.06	1239.38	38.66
1171.07	36.27	1188.27	36.87	1205.39	37.47	1222.58	38.07	1239.67	38.67
1171.36	36.28	1188.56	36.88	1205.68	37.48	1222.87	38.08	1239.96	38.68
1171.65	36.29	1188.85	36.89	1205.97	37.49	1223.16	38.09	1240.25	38.69
1171.94	36.30	1189.14	36.90	1206.26	37.50	1223.45	38.10	1240.54	38.70
1172.23	36.31	1189.43	36.91	1206.55	37.51	1223.74	38.11	1240.83	38.71
1172.52	36.32	1189.72	36.92	1206.84	37.52	1224.03	38.12	1241.12	38.72
1172.81	36.33	1190.01	36.93	1207.13	37.53	1224.32	38.13	1241.41	38.73
1173.10	36.34	1190.30	36.94	1207.42	37.54	1224.61	38.14	1241.70	38.74
1173.39	36.35	1190.59	36.95	1207.71	37.55	1224.90	38.15	1242.00	38.75
1173.68	36.36	1190.88	36.96	1208.00	37.56	1225.19	38.16	1242.29	38.76
1173.97	36.37	1191.17	36.97	1208.29	37.57	1225.48	38.17	1242.58	38.77
1174.26	36.38	1191.46	36.98	1208.58	37.58	1225.77	38.18	1242.87	38.78
1174.55	36.39	1191.75	36.99	1208.87	37.59	1226.06	38.19	1243.16	38.79
1174.84	36.40	1192.04	37.00	1209.16	37.60	1226.35	38.20	1243.45	38.80
1175.13	36.41	1192.33	37.01	1209.45	37.61	1226.64	38.21	1243.74	38.81
1175.42	36.42	1192.62	37.02	1209.74	37.62	1226.93	38.22	1244.03	38.82
1175.71	36.43	1192.91	37.03	1210.03	37.63	1227.22	38.23	1244.32	38.83
1176.00	36.44	1193.20	37.04	1210.32	37.64	1227.51	38.24	1244.61	38.84
1176.29	36.45	1193.49	37.05	1210.61	37.65	1227.80	38.25	1244.90	38.85
1176.58	36.46	1193.78	37.06	1210.90	37.66	1228.09	38.26	1245.19	38.86
1176.87	36.47	1194.07	37.07	1211.19	37.67	1228.38	38.27	1245.48	38.87
1177.16	36.48	1194.36	37.08	1211.48	37.68	1228.67	38.28	1245.77	38.88
1177.45	36.49	1194.65	37.09	1211.77	37.69	1228.96	38.29	1246.06	38.89
1177.74	36.50	1194.94	37.10	1212.06	37.70	1229.25	38.30	1246.35	38.90
1178.03	36.51	1195.23	37.11	1212.35	37.71	1229.54	38.31	1246.64	38.91
1178.32	36.52	1195.52	37.12	1212.64	37.72	1229.83	38.32	1246.93	38.92
1178.61	36.53	1195.81	37.13	1212.93	37.73	1230.12	38.33	1247.22	38.93
1178.90	36.54	1196.10	37.14	1213.22	37.74	1230.41	38.34	1247.51	38.94
1179.19	36.55	1196.39	37.15	1213.51	37.75	1230.70	38.35	1247.80	38.95
1179.48	36.56	1196.68	37.16	1213.80	37.76	1230.99	38.36	1248.09	38.96
1179.77	36.57	1196.97	37.17	1214.09	37.77	1231.28	38.37	1248.38	38.97
1179.80	36.58	1197.00	37.18	1214.18	37.78	1231.32	38.38	1248.42	38.98
1179.90	36.59	1197.32	37.19	1214.46	37.79	1231.60	38.39	1248.70	38.99

QPP Contributions - TABLE A: 26 periods

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year		26 pay periods per year		26 pay periods per year		26 pay periods per year		26 pay periods per year		26 pay periods per year		26 pay periods per year	
Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1,265.90	39.60	1,265.90	40.30	1,317.33	41.40	1,334.47	42.00	1,351.61	42.60	1,368.75	43.20	1,385.89	43.80
1,266.19	39.61	1,266.19	40.31	1,317.62	41.41	1,334.76	42.01	1,351.90	42.61	1,369.08	43.21	1,386.18	43.81
1,266.47	39.62	1,266.47	40.32	1,317.91	41.42	1,335.05	42.02	1,352.19	42.62	1,369.37	43.22	1,386.47	43.82
1,266.76	39.63	1,266.76	40.33	1,318.20	41.43	1,335.34	42.03	1,352.48	42.63	1,369.66	43.23	1,386.76	43.83
1,267.04	39.64	1,267.04	40.34	1,318.49	41.44	1,335.63	42.04	1,352.77	42.64	1,369.95	43.24	1,387.05	43.84
1,267.33	39.65	1,267.33	40.35	1,318.78	41.45	1,335.92	42.05	1,353.06	42.65	1,370.24	43.25	1,387.34	43.85
1,267.61	39.66	1,267.61	40.36	1,319.07	41.46	1,336.21	42.06	1,353.35	42.66	1,370.53	43.26	1,387.63	43.86
1,267.90	39.67	1,267.90	40.37	1,319.36	41.47	1,336.50	42.07	1,353.64	42.67	1,370.82	43.27	1,387.92	43.87
1,268.19	39.68	1,268.19	40.38	1,319.65	41.48	1,336.79	42.08	1,353.93	42.68	1,371.11	43.28	1,388.21	43.88
1,268.47	39.69	1,268.47	40.39	1,319.94	41.49	1,337.08	42.09	1,354.22	42.69	1,371.40	43.29	1,388.50	43.89
1,268.76	39.70	1,268.76	40.40	1,320.23	41.50	1,337.37	42.10	1,354.51	42.70	1,371.69	43.30	1,388.79	43.90
1,269.05	39.71	1,269.05	40.41	1,320.52	41.51	1,337.66	42.11	1,354.80	42.71	1,371.98	43.31	1,389.08	43.91
1,269.34	39.72	1,269.34	40.42	1,320.81	41.52	1,337.95	42.12	1,355.09	42.72	1,372.27	43.32	1,389.37	43.92
1,269.63	39.73	1,269.63	40.43	1,321.10	41.53	1,338.24	42.13	1,355.38	42.73	1,372.56	43.33	1,389.66	43.93
1,269.92	39.74	1,269.92	40.44	1,321.39	41.54	1,338.53	42.14	1,355.67	42.74	1,372.85	43.34	1,389.95	43.94
1,270.19	39.75	1,270.19	40.45	1,321.68	41.55	1,338.82	42.15	1,355.96	42.75	1,373.14	43.35	1,390.24	43.95
1,270.47	39.76	1,270.47	40.46	1,321.97	41.56	1,339.11	42.16	1,356.25	42.76	1,373.43	43.36	1,390.53	43.96
1,270.76	39.77	1,270.76	40.47	1,322.26	41.57	1,339.40	42.17	1,356.54	42.77	1,373.72	43.37	1,390.82	43.97
1,271.05	39.78	1,271.05	40.48	1,322.55	41.58	1,339.69	42.18	1,356.83	42.78	1,374.01	43.38	1,391.11	43.98
1,271.33	39.79	1,271.33	40.49	1,322.84	41.59	1,339.98	42.19	1,357.12	42.79	1,374.30	43.39	1,391.40	43.99
1,271.62	39.80	1,271.62	40.50	1,323.13	41.60	1,340.27	42.20	1,357.51	42.80	1,374.69	43.40	1,391.79	44.00
1,271.91	39.81	1,271.91	40.51	1,323.42	41.61	1,340.56	42.21	1,357.80	42.81	1,374.98	43.41	1,392.08	44.01
1,272.20	39.82	1,272.20	40.52	1,323.71	41.62	1,340.85	42.22	1,358.09	42.82	1,375.27	43.42	1,392.37	44.02
1,272.49	39.83	1,272.49	40.53	1,324.00	41.63	1,341.14	42.23	1,358.38	42.83	1,375.56	43.43	1,392.66	44.03
1,272.78	39.84	1,272.78	40.54	1,324.29	41.64	1,341.43	42.24	1,358.67	42.84	1,375.85	43.44	1,392.95	44.04
1,273.07	39.85	1,273.07	40.55	1,324.58	41.65	1,341.72	42.25	1,358.96	42.85	1,376.14	43.45	1,393.24	44.05
1,273.36	39.86	1,273.36	40.56	1,324.87	41.66	1,342.01	42.26	1,359.25	42.86	1,376.43	43.46	1,393.53	44.06
1,273.65	39.87	1,273.65	40.57	1,325.16	41.67	1,342.30	42.27	1,359.54	42.87	1,376.72	43.47	1,393.82	44.07
1,273.94	39.88	1,273.94	40.58	1,325.45	41.68	1,342.59	42.28	1,359.83	42.88	1,377.01	43.48	1,394.11	44.08
1,274.23	39.89	1,274.23	40.59	1,325.74	41.69	1,342.88	42.29	1,359.99	42.89	1,377.30	43.49	1,394.40	44.09
1,274.52	39.90	1,274.52	40.60	1,326.03	41.70	1,343.17	42.30	1,360.28	42.90	1,377.59	43.50	1,394.69	44.10
1,274.81	39.91	1,274.81	40.61	1,326.32	41.71	1,343.46	42.31	1,360.57	42.91	1,377.88	43.51	1,394.98	44.11
1,275.10	39.92	1,275.10	40.62	1,326.61	41.72	1,343.75	42.32	1,360.86	42.92	1,378.17	43.52	1,395.27	44.12
1,275.39	39.93	1,275.39	40.63	1,326.90	41.73	1,344.04	42.33	1,361.15	42.93	1,378.46	43.53	1,395.56	44.13
1,275.68	39.94	1,275.68	40.64	1,327.19	41.74	1,344.33	42.34	1,361.44	42.94	1,378.75	43.54	1,395.85	44.14
1,275.97	39.95	1,275.97	40.65	1,327.48	41.75	1,344.62	42.35	1,361.73	42.95	1,379.04	43.55	1,396.14	44.15
1,276.26	39.96	1,276.26	40.66	1,327.77	41.76	1,344.91	42.36	1,362.02	42.96	1,379.33	43.56	1,396.43	44.16
1,276.55	39.97	1,276.55	40.67	1,328.06	41.77	1,345.20	42.37	1,362.31	42.97	1,379.62	43.57	1,396.72	44.17
1,276.84	39.98	1,276.84	40.68	1,328.35	41.78	1,345.49	42.38	1,362.60	42.98	1,379.91	43.58	1,397.01	44.18
1,277.13	39.99	1,277.13	40.69	1,328.64	41.79	1,345.78	42.39	1,362.89	42.99	1,380.20	43.59	1,397.30	44.19
1,277.42	40.00	1,277.42	40.70	1,328.93	41.80	1,346.07	42.40	1,363.18	43.00	1,380.49	43.60	1,397.59	44.20
1,277.71	40.01	1,277.71	40.71	1,329.22	41.81	1,346.36	42.41	1,363.47	43.01	1,380.78	43.61	1,397.88	44.21
1,278.00	40.02	1,278.00	40.72	1,329.51	41.82	1,346.65	42.42	1,363.76	43.02	1,381.07	43.62	1,398.17	44.22
1,278.29	40.03	1,278.29	40.73	1,329.80	41.83	1,346.94	42.43	1,364.05	43.03	1,381.36	43.63	1,398.46	44.23
1,278.58	40.04	1,278.58	40.74	1,330.09	41.84	1,347.23	42.44	1,364.34	43.04	1,381.65	43.64	1,398.75	44.24
1,278.87	40.05	1,278.87	40.75	1,330.38	41.85	1,347.52	42.45	1,364.63	43.05	1,381.94	43.65	1,399.04	44.25
1,279.16	40.06	1,279.16	40.76	1,330.67	41.86	1,347.81	42.46	1,364.93	43.06	1,382.23	43.66	1,399.33	44.26
1,279.45	40.07	1,279.45	40.77	1,330.96	41.87	1,348.10	42.47	1,365.22	43.07	1,382.52	43.67	1,399.62	44.27
1,279.74	40.08	1,279.74	40.78	1,331.25	41.88	1,348.39	42.48	1,365.51	43.08	1,382.81	43.68	1,399.91	44.28
1,279.99	40.09	1,279.99	40.79	1,331.54	41.89	1,348.68	42.49	1,365.80	43.09	1,383.10	43.69	1,400.20	44.29
1,280.19	40.10	1,280.19	40.80	1,331.83	41.90	1,348.97	42.50	1,366.09	43.10	1,383.39	43.70	1,400.49	44.30
1,280.47	40.11	1,280.47	40.81	1,332.12	41.91	1,349.26	42.51	1,366.38	43.11	1,383.68	43.71	1,400.78	44.31
1,280.76	40.12	1,280.76	40.82	1,332.41	41.92	1,349.55	42.52	1,366.67	43.12	1,383.97	43.72	1,401.07	44.32
1,281.04	40.13	1,281.04	40.83	1,332.70	41.93	1,349.84	42.53	1,366.96	43.13	1,384.26	43.73	1,401.36	44.33
1,281.33	40.14	1,281.33	40.84	1,332.99	41.94	1,349.99	42.54	1,367.25	43.14	1,384.55	43.74	1,401.65	44.34
1,281.61	40.15	1,281.61	40.85	1,333.28	41.95	1,350.28	42.55	1,367.54	43.15	1,384.84	43.75	1,401.94	44.35
1,281.90	40.16	1,281.90	40.86	1,333.57	41.96	1,350.57	42.56	1,367.83	43.16	1,385.13	43.76	1,402.23	44.36
1,282.19	40.17	1,282.19	40.87	1,333.86	41.97	1,350.86	42.57	1,368.12	43.17	1,385.42	43.77	1,402.52	44.37
1,282.47	40.18	1,282.47	40.88	1,334.15	41.98	1,351.15	42.58	1,368.41	43.18	1,385.71	43.78	1,402.81	44.38
1,282.76	40.19	1,282.76	40.89	1,334.44	41.99	1,351.44	42.59	1,368.70	43.19	1,386.00	43.79	1,403.10	44.39

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
2 580.00	85.76	3 180.00	106.76	3 780.00	127.76	4 380.00	148.76	4 980.00	170.76	5 580.00	192.76
2 590.00	86.11	3 190.00	107.16	3 790.00	128.16	4 390.00	149.16	4 990.00	171.16	5 590.00	193.16
2 600.00	86.46	3 200.00	107.56	3 800.00	128.56	4 400.00	149.56	5 000.00	171.56	5 600.00	193.56
2 610.00	86.81	3 210.00	107.96	3 810.00	128.96	4 410.00	149.96	5 010.00	171.96	5 610.00	193.96
2 620.00	87.16	3 220.00	108.36	3 820.00	129.36	4 420.00	150.36	5 020.00	172.36	5 620.00	194.36
2 630.00	87.51	3 230.00	108.76	3 830.00	129.76	4 430.00	150.76	5 030.00	172.76	5 630.00	194.76
2 640.00	87.86	3 240.00	109.16	3 840.00	130.16	4 440.00	151.16	5 040.00	173.16	5 640.00	195.16
2 650.00	88.21	3 250.00	109.56	3 850.00	130.56	4 450.00	151.56	5 050.00	173.56	5 650.00	195.56
2 660.00	88.56	3 260.00	109.96	3 860.00	130.96	4 460.00	151.96	5 060.00	173.96	5 660.00	195.96
2 670.00	88.91	3 270.00	110.36	3 870.00	131.36	4 470.00	152.36	5 070.00	174.36	5 670.00	196.36
2 680.00	89.26	3 280.00	110.76	3 880.00	131.76	4 480.00	152.76	5 080.00	174.76	5 680.00	196.76
2 690.00	89.61	3 290.00	111.16	3 890.00	132.16	4 490.00	153.16	5 090.00	175.16	5 690.00	197.16
2 700.00	89.96	3 300.00	111.56	3 900.00	132.56	4 500.00	153.56	5 100.00	175.56	5 700.00	197.56
2 710.00	90.31	3 310.00	111.96	3 910.00	132.96	4 510.00	153.96	5 110.00	175.96	5 710.00	197.96
2 720.00	90.66	3 320.00	112.36	3 920.00	133.36	4 520.00	154.36	5 120.00	176.36	5 720.00	198.36
2 730.00	91.01	3 330.00	112.76	3 930.00	133.76	4 530.00	154.76	5 130.00	176.76	5 730.00	198.76
2 740.00	91.36	3 340.00	113.16	3 940.00	134.16	4 540.00	155.16	5 140.00	177.16	5 740.00	199.16
2 750.00	91.71	3 350.00	113.56	3 950.00	134.56	4 550.00	155.56	5 150.00	177.56	5 750.00	199.56
2 760.00	92.06	3 360.00	113.96	3 960.00	134.96	4 560.00	155.96	5 160.00	177.96	5 760.00	199.96
2 770.00	92.41	3 370.00	114.36	3 970.00	135.36	4 570.00	156.36	5 170.00	178.36	5 770.00	200.36
2 780.00	92.76	3 380.00	114.76	3 980.00	135.76	4 580.00	156.76	5 180.00	178.76	5 780.00	200.76
2 790.00	93.11	3 390.00	115.16	3 990.00	136.16	4 590.00	157.16	5 190.00	179.16	5 790.00	201.16
2 800.00	93.46	3 400.00	115.56	4 000.00	136.56	4 600.00	157.56	5 200.00	179.56	5 800.00	201.56
2 810.00	93.81	3 410.00	115.96	4 010.00	136.96	4 610.00	157.96	5 210.00	179.96	5 810.00	201.96
2 820.00	94.16	3 420.00	116.36	4 020.00	137.36	4 620.00	158.36	5 220.00	180.36	5 820.00	202.36
2 830.00	94.51	3 430.00	116.76	4 030.00	137.76	4 630.00	158.76	5 230.00	180.76	5 830.00	202.76
2 840.00	94.86	3 440.00	117.16	4 040.00	138.16	4 640.00	159.16	5 240.00	181.16	5 840.00	203.16
2 850.00	95.21	3 450.00	117.56	4 050.00	138.56	4 650.00	159.56	5 250.00	181.56	5 850.00	203.56
2 860.00	95.56	3 460.00	117.96	4 060.00	138.96	4 660.00	159.96	5 260.00	181.96	5 860.00	203.96
2 870.00	95.91	3 470.00	118.36	4 070.00	139.36	4 670.00	160.36	5 270.00	182.36	5 870.00	204.36
2 880.00	96.26	3 480.00	118.76	4 080.00	139.76	4 680.00	160.76	5 280.00	182.76	5 880.00	204.76
2 890.00	96.61	3 490.00	119.16	4 090.00	140.16	4 690.00	161.16	5 290.00	183.16	5 890.00	205.16
2 900.00	96.96	3 500.00	119.56	4 100.00	140.56	4 700.00	161.56	5 300.00	183.56	5 900.00	205.56
2 910.00	97.31	3 510.00	119.96	4 110.00	140.96	4 710.00	161.96	5 310.00	183.96	5 910.00	205.96
2 920.00	97.66	3 520.00	120.36	4 120.00	141.36	4 720.00	162.36	5 320.00	184.36	5 920.00	206.36
2 930.00	98.01	3 530.00	120.76	4 130.00	141.76	4 730.00	162.76	5 330.00	184.76	5 930.00	206.76
2 940.00	98.36	3 540.00	121.16	4 140.00	142.16	4 740.00	163.16	5 340.00	185.16	5 940.00	207.16
2 950.00	98.71	3 550.00	121.56	4 150.00	142.56	4 750.00	163.56	5 350.00	185.56	5 950.00	207.56
2 960.00	99.06	3 560.00	121.96	4 160.00	142.96	4 760.00	163.96	5 360.00	185.96	5 960.00	207.96
2 970.00	99.41	3 570.00	122.36	4 170.00	143.36	4 770.00	164.36	5 370.00	186.36	5 970.00	208.36
2 980.00	99.76	3 580.00	122.76	4 180.00	143.76	4 780.00	164.76	5 380.00	186.76	5 980.00	208.76
2 990.00	100.11	3 590.00	123.16	4 190.00	144.16	4 790.00	165.16	5 390.00	187.16	5 990.00	209.16
3 000.00	100.46	3 600.00	123.56	4 200.00	144.56	4 800.00	165.56	5 400.00	187.56	6 000.00	209.56
3 010.00	100.81	3 610.00	123.96	4 210.00	144.96	4 810.00	165.96	5 410.00	187.96	6 010.00	209.96
3 020.00	101.16	3 620.00	124.36	4 220.00	145.36	4 820.00	166.36	5 420.00	188.36	6 020.00	210.36
3 030.00	101.51	3 630.00	124.76	4 230.00	145.76	4 830.00	166.76	5 430.00	188.76	6 030.00	210.76
3 040.00	101.86	3 640.00	125.16	4 240.00	146.16	4 840.00	167.16	5 440.00	189.16	6 040.00	211.16
3 050.00	102.21	3 650.00	125.56	4 250.00	146.56	4 850.00	167.56	5 450.00	189.56	6 050.00	211.56
3 060.00	102.56	3 660.00	125.96	4 260.00	146.96	4 860.00	167.96	5 460.00	189.96	6 060.00	211.96
3 070.00	102.91	3 670.00	126.36	4 270.00	147.36	4 870.00	168.36	5 470.00	190.36	6 070.00	212.36
3 080.00	103.26	3 680.00	126.76	4 280.00	147.76	4 880.00	168.76	5 480.00	190.76	6 080.00	212.76
3 090.00	103.61	3 690.00	127.16	4 290.00	148.16	4 890.00	169.16	5 490.00	191.16	6 090.00	213.16
3 100.00	103.96	3 700.00	127.56	4 300.00	148.56	4 900.00	169.56	5 500.00	191.56	6 100.00	213.56
3 110.00	104.31	3 710.00	127.96	4 310.00	148.96	4 910.00	169.96	5 510.00	191.96	6 110.00	213.96
3 120.00	104.66	3 720.00	128.36	4 320.00	149.36	4 920.00	170.36	5 520.00	192.36	6 120.00	214.36
3 130.00	105.01	3 730.00	128.76	4 330.00	149.76	4 930.00	170.76	5 530.00	192.76	6 130.00	214.76
3 140.00	105.36	3 740.00	129.16	4 340.00	150.16	4 940.00	171.16	5 540.00	193.16	6 140.00	215.16
3 150.00	105.71	3 750.00	129.56	4 350.00	150.56	4 950.00	171.56	5 550.00	193.56	6 150.00	215.56
3 160.00	106.06	3 760.00	129.96	4 360.00	150.96	4 960.00	171.96	5 560.00	193.96	6 160.00	215.96
3 170.00	106.41	3 770.00	130.36	4 370.00	151.36	4 970.00	172.36	5 570.00	194.36	6 170.00	216.36

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows list values for each column across various remuneration levels.

For remuneration exceeding \$14,349.99, refer to section D on page 34 of the Guide for Small Business Employers (TPF-1015.G.V.), or to page 24 of the Guide for Small Business Employers (TPF-1015.GP.V.).

QPP Contributions – TABLE A: 26 periods

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction	
0.00	145.83	0.00	162.83	162.83	163.11	0.60	179.98	180.25	197.12	197.40	1.80	214.26	214.54	2.40	231.61
145.84	146.25	0.01	163.12	163.12	163.40	0.61	180.26	180.54	197.41	197.68	1.81	214.55	214.82	2.41	231.97
146.26	146.54	0.02	163.41	163.41	163.68	0.62	180.55	180.82	197.69	197.97	1.82	214.83	215.11	2.42	232.35
146.55	146.82	0.03	163.69	163.69	163.97	0.63	180.83	181.11	197.98	198.25	1.83	215.12	215.40	2.43	232.72
146.83	147.11	0.04	163.98	163.98	164.25	0.64	181.12	181.40	198.26	198.54	1.84	215.41	215.68	2.44	233.09
147.12	147.40	0.05	164.26	164.26	164.54	0.65	181.41	181.68	198.55	198.82	1.85	215.69	215.97	2.45	233.46
147.41	147.68	0.06	164.55	164.55	164.82	0.66	181.69	181.97	198.83	199.11	1.86	215.98	216.25	2.46	233.82
147.69	147.97	0.07	164.83	164.83	165.11	0.67	181.98	182.25	199.12	199.40	1.87	216.26	216.54	2.47	234.18
147.98	148.25	0.08	165.12	165.12	165.40	0.68	182.26	182.54	199.41	199.68	1.88	216.55	216.82	2.48	234.54
148.26	148.54	0.08	165.41	165.41	165.68	0.69	182.55	182.82	199.69	199.97	1.89	216.83	217.11	2.49	234.90
148.55	148.82	0.10	165.69	165.69	165.97	0.70	182.83	183.11	199.98	200.25	1.90	217.12	217.40	2.50	235.26
148.83	149.11	0.11	165.98	165.98	166.25	0.71	183.12	183.40	200.26	200.54	1.91	217.41	217.68	2.51	235.62
149.12	149.40	0.12	166.26	166.26	166.54	0.72	183.41	183.68	200.55	200.82	1.92	217.69	217.97	2.52	235.98
149.41	149.68	0.13	166.55	166.55	166.82	0.73	183.69	183.97	200.83	201.11	1.93	217.98	218.25	2.53	236.34
149.69	149.97	0.14	166.83	166.83	167.11	0.74	183.98	184.25	201.12	201.40	1.94	218.26	218.54	2.54	236.70
149.98	150.25	0.15	167.12	167.12	167.40	0.75	184.26	184.54	201.41	201.68	1.95	218.55	218.82	2.55	237.06
150.26	150.54	0.16	167.41	167.41	167.68	0.76	184.55	184.82	201.69	201.97	1.96	218.83	219.11	2.56	237.42
150.55	150.82	0.17	167.69	167.69	167.97	0.77	184.83	185.11	201.98	202.25	1.97	219.12	219.40	2.57	237.78
150.83	151.11	0.18	167.98	167.98	168.25	0.78	185.12	185.40	202.26	202.54	1.98	219.41	219.68	2.58	238.14
151.12	151.40	0.19	168.26	168.26	168.54	0.79	185.41	185.68	202.55	202.82	1.99	219.69	219.97	2.59	238.50
151.41	151.68	0.20	168.55	168.55	168.82	0.80	185.69	185.97	202.83	203.11	2.00	219.98	220.25	2.60	238.86
151.69	151.97	0.21	168.83	168.83	169.11	0.81	185.98	186.25	203.12	203.40	2.01	220.26	220.54	2.61	239.22
151.98	152.25	0.22	169.12	169.12	169.40	0.82	186.26	186.54	203.41	203.68	2.02	220.55	220.82	2.62	239.58
152.26	152.54	0.23	169.41	169.41	169.68	0.83	186.55	186.82	203.69	203.97	2.03	220.83	221.11	2.63	239.94
152.55	152.82	0.24	169.69	169.69	169.97	0.84	186.83	187.11	203.98	204.25	2.04	221.12	221.40	2.64	240.30
152.83	153.11	0.25	169.98	169.98	170.25	0.85	187.12	187.40	204.26	204.54	2.05	221.41	221.68	2.65	240.66
153.12	153.40	0.26	170.26	170.26	170.54	0.86	187.41	187.68	204.55	204.82	2.06	221.69	221.97	2.66	241.02
153.41	153.68	0.27	170.55	170.55	170.82	0.87	187.69	187.97	204.83	205.11	2.07	221.98	222.25	2.67	241.38
153.69	153.97	0.28	170.83	170.83	171.11	0.88	187.98	188.25	205.12	205.40	2.08	222.26	222.54	2.68	241.74
153.98	154.25	0.29	171.12	171.12	171.40	0.89	188.26	188.54	205.41	205.68	2.09	222.55	222.82	2.69	242.10
154.26	154.54	0.30	171.41	171.41	171.68	0.90	188.55	188.82	205.69	205.97	2.10	222.83	223.11	2.70	242.46
154.55	154.82	0.31	171.69	171.69	171.97	0.91	188.83	189.11	205.98	206.25	2.11	223.12	223.40	2.71	242.82
154.83	155.11	0.32	171.98	171.98	172.25	0.92	189.12	189.40	206.26	206.54	2.12	223.41	223.68	2.72	243.18
155.12	155.40	0.33	172.26	172.26	172.54	0.93	189.41	189.68	206.55	206.82	2.13	223.69	223.97	2.73	243.54
155.41	155.68	0.34	172.55	172.55	172.82	0.94	189.69	189.97	206.83	207.11	2.14	223.98	224.25	2.74	243.90
155.69	155.97	0.35	172.83	172.83	173.11	0.95	189.98	190.25	207.12	207.40	2.15	224.26	224.54	2.75	244.26
155.98	156.25	0.36	173.12	173.12	173.40	0.96	190.26	190.54	207.41	207.68	2.16	224.55	224.82	2.76	244.62
156.26	156.54	0.37	173.41	173.41	173.68	0.97	190.55	190.82	207.69	207.97	2.17	224.83	225.11	2.77	244.98
156.55	156.82	0.38	173.69	173.69	173.97	0.98	190.83	191.11	207.98	208.25	2.18	225.12	225.40	2.78	245.34
156.83	157.11	0.39	173.98	173.98	174.25	0.99	191.12	191.40	208.26	208.54	2.19	225.41	225.68	2.79	245.70
157.12	157.40	0.40	174.26	174.26	174.54	1.00	191.41	191.68	208.55	208.82	2.20	225.69	225.97	2.80	246.06
157.41	157.68	0.41	174.55	174.55	174.82	1.01	191.69	191.97	208.83	209.11	2.21	225.98	226.25	2.81	246.42
157.69	157.97	0.42	174.83	174.83	175.11	1.02	191.98	192.25	209.12	209.40	2.22	226.26	226.54	2.82	246.78
157.98	158.25	0.43	175.12	175.12	175.40	1.03	192.26	192.54	209.41	209.68	2.23	226.55	226.82	2.83	247.14
158.26	158.54	0.44	175.41	175.41	175.68	1.04	192.55	192.82	209.69	209.97	2.24	226.83	227.11	2.84	247.50
158.55	158.82	0.45	175.69	175.69	175.97	1.05	192.83	193.11	209.98	210.25	2.25	227.12	227.40	2.85	247.86
158.83	159.11	0.46	175.98	175.98	176.25	1.06	193.12	193.40	210.26	210.54	2.26	227.41	227.68	2.86	248.22
159.12	159.40	0.47	176.26	176.26	176.54	1.07	193.41	193.68	210.55	210.82	2.27	227.69	227.97	2.87	248.58
159.41	159.68	0.48	176.55	176.55	176.82	1.08	193.69	193.97	210.83	211.11	2.28	227.98	228.25	2.88	248.94
159.69	159.97	0.49	176.83	176.83	177.11	1.09	193.98	194.25	211.12	211.40	2.29	228.26	228.54	2.89	249.30
159.98	160.25	0.50	177.12	177.12	177.40	1.10	194.26	194.54	211.41	211.68	2.30	228.55	228.82	2.90	249.66
160.26	160.54	0.51	177.41	177.41	177.68	1.11	194.55	194.82	211.69	211.97	2.31	228.83	229.11	2.91	250.02
160.55	160.82	0.52	177.69	177.69	177.97	1.12	194.83	195.11	211.98	212.25	2.32	229.12	229.40	2.92	250.38
160.83	161.11	0.53	177.98	177.98	178.25	1.13	195.12	195.40	212.26	212.54	2.33	229.41	229.68	2.93	250.74
161.12	161.40	0.54	178.26	178.26	178.54	1.14	195.41	195.68	212.55	212.82	2.34	229.69	229.97	2.94	251.10
161.41	161.68	0.55	178.55	178.55	178.82	1.15	195.69	195.97	212.83	213.11	2.35	229.98	230.25	2.95	251.46
161.69	161.97	0.56	178.83	178.83	179.11	1.16	195.98	196.25	213.12	213.40	2.36	230.26	230.54	2.96	251.82
161.98	162.25	0.57	179.12	179.12	179.40	1.17	196.26	196.54	213.41	213.68	2.37	230.55	230.82	2.97	252.18
162.26	162.54	0.58	179.41	179.41	179.68	1.18	196.55	196.82	213.69	213.97	2.38	230.83	231.11	2.98	252.54
162.55	162.82	0.59	179.69	179.69	179.97	1.19	196.83	197.11	213.98	214.25	2.39	231.12	231.40	2.99	252.90

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

Remuneration		Remuneration		Remuneration		Remuneration		Remuneration		Remuneration		Remuneration		Remuneration	
Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration
248.55	248.82	3.60	265.69	282.83	283.11	4.80	298.98	317.12	317.40	6.00	334.26	317.12	317.40	6.00	334.26
248.83	249.10	3.61	265.98	283.12	283.40	4.81	300.26	317.41	317.68	6.01	334.55	317.41	317.68	6.01	334.55
249.12	249.40	3.62	266.26	283.41	283.68	4.82	300.55	317.69	317.97	6.02	334.83	317.69	317.97	6.02	334.83
249.41	249.68	3.63	266.54	283.69	283.97	4.83	300.83	317.98	318.25	6.03	335.12	317.98	318.25	6.03	335.12
249.69	249.97	3.64	266.83	283.96	284.23	4.84	301.12	318.26	318.54	6.04	335.41	318.26	318.54	6.04	335.41
249.98	250.25	3.65	267.12	284.24	284.54	4.85	301.41	318.55	318.82	6.05	335.69	318.55	318.82	6.05	335.69
250.26	250.54	3.66	267.41	284.55	284.82	4.86	301.69	318.83	319.11	6.06	335.98	318.83	319.11	6.06	335.98
250.55	250.82	3.67	267.69	284.83	285.11	4.87	301.98	319.12	319.40	6.07	336.26	319.12	319.40	6.07	336.26
250.83	251.11	3.68	267.98	285.12	285.40	4.88	302.26	319.41	319.68	6.08	336.55	319.41	319.68	6.08	336.55
251.12	251.40	3.69	268.26	285.41	285.68	4.89	302.55	319.69	319.97	6.09	336.83	319.69	319.97	6.09	336.83
251.41	251.68	3.70	268.55	285.69	285.97	4.90	302.83	319.98	320.25	6.10	337.12	319.98	320.25	6.10	337.12
251.69	251.97	3.71	268.83	285.98	286.23	4.91	303.12	320.26	320.54	6.11	337.41	320.26	320.54	6.11	337.41
251.98	252.25	3.72	269.12	286.24	286.54	4.92	303.41	320.55	320.82	6.12	337.69	320.55	320.82	6.12	337.69
252.26	252.54	3.73	269.41	286.55	286.82	4.93	303.69	320.83	321.11	6.13	337.98	320.83	321.11	6.13	337.98
252.55	252.82	3.74	269.69	286.83	287.11	4.94	303.98	321.12	321.40	6.14	338.26	321.12	321.40	6.14	338.26
252.83	253.11	3.75	269.98	287.12	287.40	4.95	304.26	321.41	321.68	6.15	338.55	321.41	321.68	6.15	338.55
253.12	253.40	3.76	270.26	287.41	287.68	4.96	304.55	321.69	321.97	6.16	338.83	321.69	321.97	6.16	338.83
253.41	253.68	3.77	270.54	287.69	287.97	4.97	304.83	321.98	322.25	6.17	339.12	321.98	322.25	6.17	339.12
253.69	253.97	3.78	270.83	287.98	288.23	4.98	305.12	322.26	322.54	6.18	339.41	322.26	322.54	6.18	339.41
253.98	254.25	3.79	271.12	288.24	288.54	4.99	305.41	322.55	322.82	6.19	339.69	322.55	322.82	6.19	339.69
254.26	254.54	3.80	271.41	288.55	288.82	5.00	305.69	322.83	323.11	6.20	339.98	322.83	323.11	6.20	339.98
254.55	254.82	3.81	271.69	288.83	289.11	5.01	305.98	323.12	323.40	6.21	340.26	323.12	323.40	6.21	340.26
254.83	255.11	3.82	271.98	289.12	289.40	5.02	306.26	323.41	323.68	6.22	340.55	323.41	323.68	6.22	340.55
255.12	255.40	3.83	272.26	289.41	289.68	5.03	306.55	323.69	323.97	6.23	340.83	323.69	323.97	6.23	340.83
255.41	255.68	3.84	272.55	289.69	289.97	5.04	306.83	323.98	324.25	6.24	341.12	323.98	324.25	6.24	341.12
255.69	255.97	3.85	272.83	289.98	290.25	5.05	307.12	324.26	324.54	6.25	341.41	324.26	324.54	6.25	341.41
255.98	256.25	3.86	273.12	290.26	290.54	5.06	307.41	324.55	324.82	6.26	341.69	324.55	324.82	6.26	341.69
256.26	256.54	3.87	273.41	290.55	290.82	5.07	307.69	324.83	325.11	6.27	341.98	324.83	325.11	6.27	341.98
256.55	256.82	3.88	273.69	290.83	291.11	5.08	307.98	325.12	325.40	6.28	342.26	325.12	325.40	6.28	342.26
256.83	257.11	3.89	273.98	291.12	291.40	5.09	308.26	325.41	325.68	6.29	342.55	325.41	325.68	6.29	342.55
257.12	257.40	3.90	274.26	291.41	291.68	5.10	308.55	325.69	325.97	6.30	342.83	325.69	325.97	6.30	342.83
257.41	257.68	3.91	274.55	291.69	291.97	5.11	308.83	325.98	326.25	6.31	343.12	325.98	326.25	6.31	343.12
257.69	257.97	3.92	274.83	291.98	292.25	5.12	309.12	326.26	326.54	6.32	343.41	326.26	326.54	6.32	343.41
257.98	258.25	3.93	275.12	292.26	292.54	5.13	309.41	326.55	326.82	6.33	343.69	326.55	326.82	6.33	343.69
258.26	258.54	3.94	275.41	292.55	292.82	5.14	309.69	326.83	327.11	6.34	343.98	326.83	327.11	6.34	343.98
258.55	258.82	3.95	275.69	292.83	293.11	5.15	309.98	327.12	327.40	6.35	344.26	327.12	327.40	6.35	344.26
258.83	259.11	3.96	275.98	293.12	293.40	5.16	310.26	327.41	327.68	6.36	344.55	327.41	327.68	6.36	344.55
259.12	259.40	3.97	276.26	293.41	293.68	5.17	310.55	327.69	327.97	6.37	344.83	327.69	327.97	6.37	344.83
259.41	259.68	3.98	276.55	293.69	293.97	5.18	310.83	327.98	328.25	6.38	345.12	327.98	328.25	6.38	345.12
259.69	259.97	3.99	276.83	293.98	294.25	5.19	311.12	328.26	328.54	6.39	345.41	328.26	328.54	6.39	345.41
259.98	260.25	4.00	277.12	294.26	294.54	5.20	311.41	328.55	328.82	6.40	345.69	328.55	328.82	6.40	345.69
260.26	260.54	4.01	277.41	294.55	294.82	5.21	311.69	328.83	329.11	6.41	345.98	328.83	329.11	6.41	345.98
260.55	260.82	4.02	277.69	294.83	295.11	5.22	311.98	329.12	329.40	6.42	346.26	329.12	329.40	6.42	346.26
260.83	261.11	4.03	277.98	295.12	295.40	5.23	312.26	329.41	329.68	6.43	346.55	329.41	329.68	6.43	346.55
261.12	261.40	4.04	278.26	295.41	295.68	5.24	312.55	329.69	329.97	6.44	346.83	329.69	329.97	6.44	346.83
261.41	261.68	4.05	278.55	295.69	295.97	5.25	312.83	329.98	330.25	6.45	347.12	329.98	330.25	6.45	347.12
261.69	261.97	4.06	278.83	295.98	296.23	5.26	313.12	330.26	330.54	6.46	347.41	330.26	330.54	6.46	347.41
261.98	262.25	4.07	279.12	296.24	296.54	5.27	313.41	330.55	330.82	6.47	347.69	330.55	330.82	6.47	347.69
262.26	262.54	4.08	279.41	296.55	296.82	5.28	313.69	330.83	331.11	6.48	347.98	330.83	331.11	6.48	347.98
262.55	262.82	4.09	279.69	296.83	297.11	5.29	313.98	331.12	331.40	6.49	348.26	331.12	331.40	6.49	348.26
262.83	263.11	4.10	279.98	297.12	297.40	5.30	314.26	331.41	331.68	6.50	348.55	331.41	331.68	6.50	348.55
263.12	263.40	4.11	280.26	297.41	297.68	5.31	314.55	331.69	331.97	6.51	348.83	331.69	331.97	6.51	348.83
263.41	263.68	4.12	280.54	297.69	297.97	5.32	314.83	331.98	332.25	6.52	349.12	331.98	332.25	6.52	349.12
263.69	263.97	4.13	280.83	297.98	298.23	5.33	315.12	332.26	332.54	6.53	349.41	332.26	332.54	6.53	349.41
263.98	264.25	4.14	281.12	298.24	298.54	5.34	315.41	332.55	332.82	6.54	349.69	332.55	332.82	6.54	349.69
264.26	264.54	4.15	281.41	298.55	298.82	5.35	315.69	332.83	333.11	6.55	349.98	332.83	333.11	6.55	349.98
264.55	264.82	4.16	281.69	298.83	299.11	5.36	315.98	333.12	333.40	6.56	350.26	333.12	333.40	6.56	350.26
264.83	265.11	4.17	281.98	299.12	299.40	5.37	316.26	333.41	333.68	6.57	350.55	333.41	333.68	6.57	350.55
265.12	265.40	4.18	282.26	299.41	299.68	5.38	316.55	333.69	333.97	6.58	350.83	333.69	333.97	6.58	350.83
265.41	265.68	4.19	282.55	299.69	299.97	5.39	316.83	333.98	334.25	6.59	351.12	333.98	334.25	6.59	351.12

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction		Remuneration		Deduction	
351.41	351.68	7.20		368.55	368.82	7.80		402.83	403.11	9.00		419.98	420.25	9.60	
351.69	351.97	7.21		368.83	369.11	7.81		403.12	403.40	9.01		420.26	420.54	9.61	
351.98	352.25	7.22		369.12	369.40	7.82		403.41	403.68	9.02		420.55	420.82	9.62	
352.26	352.54	7.23		369.41	369.68	7.83		403.69	403.97	9.03		420.83	421.11	9.63	
352.55	352.82	7.24		369.69	369.97	7.84		403.98	404.25	9.04		421.12	421.40	9.64	
352.83	353.11	7.25		369.98	370.25	7.85		404.26	404.54	9.05		421.41	421.68	9.65	
353.12	353.40	7.26		370.26	370.54	7.86		404.55	404.82	9.06		421.69	421.96	9.66	
353.41	353.68	7.27		370.55	370.82	7.87		404.83	405.11	9.07		421.97	422.25	9.67	
353.69	353.97	7.28		370.83	371.11	7.88		405.12	405.40	9.08		422.26	422.54	9.68	
353.98	354.25	7.29		371.12	371.40	7.89		405.41	405.68	9.09		422.55	422.82	9.69	
354.26	354.54	7.30		371.41	371.68	7.90		405.69	405.97	9.10		422.83	423.11	9.70	
354.55	354.82	7.31		371.69	371.97	7.91		405.98	406.25	9.11		423.12	423.40	9.71	
354.83	355.11	7.32		371.98	372.25	7.92		406.26	406.54	9.12		423.41	423.68	9.72	
355.12	355.40	7.33		372.26	372.54	7.93		406.55	406.82	9.13		423.69	423.97	9.73	
355.41	355.68	7.34		372.55	372.82	7.94		406.83	407.11	9.14		423.98	424.25	9.74	
355.69	355.97	7.35		372.83	373.11	7.95		407.12	407.40	9.15		424.26	424.54	9.75	
355.98	356.25	7.36		373.12	373.40	7.96		407.41	407.68	9.16		424.55	424.82	9.76	
356.26	356.54	7.37		373.41	373.68	7.97		407.69	407.97	9.17		424.83	425.11	9.77	
356.55	356.82	7.38		373.69	373.97	7.98		407.98	408.25	9.18		425.12	425.40	9.78	
356.83	357.11	7.39		373.98	374.25	7.99		408.26	408.54	9.19		425.41	425.68	9.79	
357.12	357.40	7.40		374.26	374.54	8.00		408.55	408.82	9.20		425.69	425.97	9.80	
357.41	357.68	7.41		374.55	374.82	8.01		408.83	409.11	9.21		425.98	426.25	9.81	
357.69	357.97	7.42		374.83	375.11	8.02		409.12	409.40	9.22		426.26	426.54	9.82	
357.98	358.25	7.43		375.12	375.40	8.03		409.41	409.68	9.23		426.55	426.82	9.83	
358.26	358.54	7.44		375.41	375.68	8.04		409.69	409.97	9.24		426.83	427.11	9.84	
358.55	358.82	7.45		375.69	375.97	8.05		409.98	410.25	9.25		427.12	427.40	9.85	
358.83	359.11	7.46		375.98	376.25	8.06		410.26	410.54	9.26		427.41	427.68	9.86	
359.12	359.40	7.47		376.26	376.54	8.07		410.55	410.82	9.27		427.69	427.97	9.87	
359.41	359.68	7.48		376.55	376.82	8.08		410.83	411.11	9.28		427.98	428.25	9.88	
359.69	359.97	7.49		376.83	377.11	8.09		411.12	411.40	9.29		428.26	428.54	9.89	
359.98	360.25	7.50		377.12	377.40	8.10		411.41	411.68	9.30		428.55	428.82	9.90	
360.26	360.54	7.51		377.41	377.68	8.11		411.69	411.97	9.31		428.83	429.11	9.91	
360.55	360.82	7.52		377.69	377.97	8.12		411.98	412.25	9.32		429.12	429.40	9.92	
360.83	361.11	7.53		377.98	378.25	8.13		412.26	412.54	9.33		429.41	429.68	9.93	
361.12	361.40	7.54		378.26	378.54	8.14		412.55	412.82	9.34		429.69	429.97	9.94	
361.41	361.68	7.55		378.55	378.82	8.15		412.83	413.11	9.35		429.98	430.25	9.95	
361.69	361.97	7.56		378.83	379.11	8.16		413.12	413.40	9.36		430.26	430.54	9.96	
361.98	362.25	7.57		379.12	379.40	8.17		413.41	413.68	9.37		430.55	430.82	9.97	
362.26	362.54	7.58		379.41	379.68	8.18		413.69	413.97	9.38		430.83	431.11	9.98	
362.55	362.82	7.59		379.69	379.97	8.19		413.98	414.25	9.39		431.12	431.40	9.99	
362.83	363.11	7.60		379.98	380.25	8.20		414.26	414.54	9.40		431.41	431.68	10.00	
363.12	363.40	7.61		380.26	380.54	8.21		414.55	414.82	9.41		431.69	431.97	10.01	
363.41	363.68	7.62		380.55	380.82	8.22		414.83	415.11	9.42		431.98	432.25	10.02	
363.69	363.97	7.63		380.83	381.11	8.23		415.12	415.40	9.43		432.26	432.54	10.03	
363.98	364.25	7.64		381.12	381.40	8.24		415.41	415.68	9.44		432.55	432.82	10.04	
364.26	364.54	7.65		381.41	381.68	8.25		415.69	415.97	9.45		432.83	433.11	10.05	
364.55	364.82	7.66		381.69	381.97	8.26		415.98	416.25	9.46		433.12	433.40	10.06	
364.83	365.11	7.67		381.98	382.25	8.27		416.26	416.54	9.47		433.41	433.68	10.07	
365.12	365.40	7.68		382.26	382.54	8.28		416.55	416.82	9.48		433.69	433.97	10.08	
365.41	365.68	7.69		382.55	382.82	8.29		416.83	417.11	9.49		433.98	434.25	10.09	
365.69	365.97	7.70		382.83	383.11	8.30		417.12	417.40	9.50		434.26	434.54	10.10	
365.98	366.25	7.71		383.12	383.40	8.31		417.41	417.68	9.51		434.55	434.82	10.11	
366.26	366.54	7.72		383.41	383.68	8.32		417.69	417.97	9.52		434.83	435.11	10.12	
366.55	366.82	7.73		383.69	383.97	8.33		417.98	418.25	9.53		435.12	435.40	10.13	
366.83	367.11	7.74		383.98	384.25	8.34		418.26	418.54	9.54		435.41	435.68	10.14	
367.12	367.40	7.75		384.26	384.54	8.35		418.55	418.82	9.55		435.69	435.97	10.15	
367.41	367.68	7.76		384.55	384.82	8.36		418.83	419.11	9.56		435.98	436.25	10.16	
367.69	367.97	7.77		384.83	385.11	8.37		419.12	419.40	9.57		436.26	436.54	10.17	
367.98	368.25	7.78		385.12	385.40	8.38		419.41	419.68	9.58		436.55	436.82	10.18	
368.26	368.54	7.79		385.41	385.68	8.39		419.69	419.97	9.59		436.83	437.11	10.19	

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
557.12	14.40	574.26	15.00	591.41	15.60	608.55	16.20	625.69	16.80	642.83	17.40	659.97	18.00
557.41	14.41	574.55	15.01	591.69	15.61	608.83	16.21	625.98	16.81	643.12	17.41	660.26	18.01
557.69	14.42	574.83	15.02	591.98	15.62	609.12	16.22	626.26	16.82	643.41	17.42	660.54	18.02
557.98	14.43	575.12	15.03	592.26	15.63	609.41	16.23	626.55	16.83	643.70	17.43	660.83	18.03
558.26	14.44	575.41	15.04	592.55	15.64	609.69	16.24	626.83	16.84	643.98	17.44	661.12	18.04
558.54	14.45	575.69	15.05	592.83	15.65	609.98	16.25	627.11	16.85	644.26	17.45	661.41	18.05
558.83	14.46	575.98	15.06	593.12	15.66	610.26	16.26	627.40	16.86	644.55	17.46	661.70	18.06
559.12	14.47	576.26	15.07	593.41	15.67	610.55	16.27	627.69	16.87	644.83	17.47	661.99	18.07
559.41	14.48	576.55	15.08	593.69	15.68	610.83	16.28	627.98	16.88	645.12	17.48	662.28	18.08
559.69	14.49	576.83	15.09	593.98	15.69	611.12	16.29	628.26	16.89	645.41	17.49	662.57	18.09
559.98	14.50	577.12	15.10	594.26	15.70	611.41	16.30	628.55	16.90	645.69	17.50	662.86	18.10
560.26	14.51	577.41	15.11	594.55	15.71	611.69	16.31	628.83	16.91	645.98	17.51	663.15	18.11
560.54	14.52	577.69	15.12	594.83	15.72	611.98	16.32	629.12	16.92	646.26	17.52	663.44	18.12
560.83	14.53	577.98	15.13	595.11	15.73	612.26	16.33	629.41	16.93	646.55	17.53	663.73	18.13
561.12	14.54	578.26	15.14	595.41	15.74	612.55	16.34	629.69	16.94	646.83	17.54	664.02	18.14
561.41	14.55	578.55	15.15	595.69	15.75	612.83	16.35	629.98	16.95	647.12	17.55	664.31	18.15
561.69	14.56	578.83	15.16	595.98	15.76	613.12	16.36	630.26	16.96	647.41	17.56	664.60	18.16
561.98	14.57	579.12	15.17	596.26	15.77	613.41	16.37	630.55	16.97	647.69	17.57	664.89	18.17
562.26	14.58	579.41	15.18	596.55	15.78	613.69	16.38	630.83	16.98	647.98	17.58	665.18	18.18
562.55	14.59	579.69	15.19	596.83	15.79	613.98	16.39	631.12	16.99	648.26	17.59	665.47	18.19
562.83	14.60	579.98	15.20	597.12	15.80	614.26	16.40	631.41	17.00	648.55	17.60	665.76	18.20
563.12	14.61	580.26	15.21	597.41	15.81	614.55	16.41	631.69	17.01	648.83	17.61	666.05	18.21
563.41	14.62	580.55	15.22	597.69	15.82	614.83	16.42	631.98	17.02	649.12	17.62	666.34	18.22
563.69	14.63	580.83	15.23	597.98	15.83	615.12	16.43	632.26	17.03	649.41	17.63	666.63	18.23
563.98	14.64	581.12	15.24	598.26	15.84	615.41	16.44	632.55	17.04	649.69	17.64	666.92	18.24
564.26	14.65	581.41	15.25	598.55	15.85	615.69	16.45	632.83	17.05	649.98	17.65	667.21	18.25
564.55	14.66	581.69	15.26	598.83	15.86	615.98	16.46	633.12	17.06	650.26	17.66	667.50	18.26
564.83	14.67	581.98	15.27	599.12	15.87	616.26	16.47	633.41	17.07	650.55	17.67	667.79	18.27
565.12	14.68	582.26	15.28	599.41	15.88	616.55	16.48	633.69	17.08	650.83	17.68	668.08	18.28
565.41	14.69	582.55	15.29	599.69	15.89	616.83	16.49	633.98	17.09	651.12	17.69	668.37	18.29
565.69	14.70	582.83	15.30	599.98	15.90	617.12	16.50	634.26	17.10	651.41	17.70	668.66	18.30
565.98	14.71	583.12	15.31	600.26	15.91	617.41	16.51	634.55	17.11	651.69	17.71	668.95	18.31
566.26	14.72	583.41	15.32	600.55	15.92	617.69	16.52	634.83	17.12	651.98	17.72	669.24	18.32
566.55	14.73	583.69	15.33	600.83	15.93	617.98	16.53	635.12	17.13	652.26	17.73	669.53	18.33
566.83	14.74	583.98	15.34	601.12	15.94	618.26	16.54	635.41	17.14	652.55	17.74	669.82	18.34
567.12	14.75	584.26	15.35	601.41	15.95	618.55	16.55	635.69	17.15	652.83	17.75	670.11	18.35
567.41	14.76	584.55	15.36	601.69	15.96	618.83	16.56	635.98	17.16	653.12	17.76	670.40	18.36
567.69	14.77	584.83	15.37	601.98	15.97	619.12	16.57	636.26	17.17	653.41	17.77	670.69	18.37
567.98	14.78	585.12	15.38	602.26	15.98	619.41	16.58	636.55	17.18	653.69	17.78	670.98	18.38
568.26	14.79	585.41	15.39	602.55	15.99	619.69	16.59	636.83	17.19	653.98	17.79	671.27	18.39
568.55	14.80	585.69	15.40	602.83	16.00	619.98	16.60	637.12	17.20	654.26	17.80	671.56	18.40
568.83	14.81	585.98	15.41	603.12	16.01	620.26	16.61	637.41	17.21	654.55	17.81	671.85	18.41
569.12	14.82	586.26	15.42	603.41	16.02	620.55	16.62	637.69	17.22	654.83	17.82	672.14	18.42
569.41	14.83	586.55	15.43	603.69	16.03	620.83	16.63	637.98	17.23	655.12	17.83	672.43	18.43
569.69	14.84	586.83	15.44	603.98	16.04	621.12	16.64	638.26	17.24	655.41	17.84	672.72	18.44
569.98	14.85	587.12	15.45	604.26	16.05	621.41	16.65	638.55	17.25	655.69	17.85	673.01	18.45
570.26	14.86	587.41	15.46	604.55	16.06	621.69	16.66	638.83	17.26	655.98	17.86	673.30	18.46
570.55	14.87	587.69	15.47	604.83	16.07	621.98	16.67	639.12	17.27	656.26	17.87	673.59	18.47
570.83	14.88	587.98	15.48	605.12	16.08	622.26	16.68	639.41	17.28	656.55	17.88	673.88	18.48
571.12	14.89	588.26	15.49	605.41	16.09	622.55	16.69	639.69	17.29	656.83	17.89	674.17	18.49
571.41	14.90	588.55	15.50	605.69	16.10	622.83	16.70	639.98	17.30	657.12	17.90	674.46	18.50
571.69	14.91	588.83	15.51	605.98	16.11	623.12	16.71	640.26	17.31	657.41	17.91	674.75	18.51
571.98	14.92	589.12	15.52	606.26	16.12	623.41	16.72	640.55	17.32	657.69	17.92	675.04	18.52
572.26	14.93	589.41	15.53	606.55	16.13	623.69	16.73	640.83	17.33	657.98	17.93	675.33	18.53
572.55	14.94	589.69	15.54	606.83	16.14	623.98	16.74	641.12	17.34	658.26	17.94	675.62	18.54
572.83	14.95	589.98	15.55	607.12	16.15	624.26	16.75	641.41	17.35	658.55	17.95	675.91	18.55
573.12	14.96	590.26	15.56	607.41	16.16	624.55	16.76	641.69	17.36	658.83	17.96	676.20	18.56
573.41	14.97	590.55	15.57	607.69	16.17	624.83	16.77	641.98	17.37	659.12	17.97	676.49	18.57
573.69	14.98	590.83	15.58	607.98	16.18	625.12	16.78	642.26	17.38	659.41	17.98	676.78	18.58
573.98	14.99	591.12	15.59	608.26	16.19	625.41	16.79	642.55	17.39	659.69	17.99	677.07	18.59

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Table with columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows range from 968.55 to 985.68.

QPP Contributions – TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1.174.26	36.00	1.191.41	36.60	1.208.55	37.20	1.225.69	37.80	1.242.83	38.40	1.259.98	39.00
1.174.53	36.01	1.191.69	36.61	1.208.83	37.21	1.225.98	37.81	1.243.12	38.41	1.260.26	39.01
1.174.81	36.02	1.191.98	36.62	1.209.12	37.22	1.226.26	37.82	1.243.41	38.42	1.260.55	39.02
1.175.08	36.03	1.192.26	36.63	1.209.36	37.23	1.226.55	37.83	1.243.69	38.43	1.260.83	39.03
1.175.34	36.04	1.192.55	36.64	1.209.60	37.24	1.226.83	37.84	1.243.98	38.44	1.261.12	39.04
1.175.61	36.05	1.192.83	36.65	1.209.88	37.25	1.227.12	37.85	1.244.26	38.45	1.261.41	39.05
1.175.89	36.06	1.193.12	36.66	1.210.25	37.26	1.227.41	37.86	1.244.55	38.46	1.261.69	39.06
1.176.16	36.07	1.193.41	36.67	1.210.54	37.27	1.227.69	37.87	1.244.83	38.47	1.261.98	39.07
1.176.43	36.08	1.193.69	36.68	1.210.82	37.28	1.227.98	37.88	1.245.12	38.48	1.262.26	39.08
1.176.82	36.09	1.194.25	36.69	1.211.11	37.29	1.228.26	37.89	1.245.41	38.49	1.262.55	39.09
1.177.12	36.10	1.194.26	36.70	1.211.40	37.30	1.228.55	37.90	1.245.69	38.50	1.262.83	39.10
1.177.41	36.11	1.194.55	36.71	1.211.68	37.31	1.228.83	37.91	1.245.98	38.51	1.263.12	39.11
1.177.68	36.12	1.194.83	36.72	1.211.97	37.32	1.229.12	37.92	1.246.26	38.52	1.263.41	39.12
1.177.97	36.13	1.195.12	36.73	1.212.25	37.33	1.229.41	37.93	1.246.55	38.53	1.263.69	39.13
1.178.25	36.14	1.195.41	36.74	1.212.54	37.34	1.229.69	37.94	1.246.83	38.54	1.263.98	39.14
1.178.52	36.15	1.195.69	36.75	1.212.83	37.35	1.229.98	37.95	1.247.12	38.55	1.264.26	39.15
1.178.83	36.16	1.195.98	36.76	1.213.12	37.36	1.230.26	37.96	1.247.41	38.56	1.264.55	39.16
1.179.10	36.17	1.196.26	36.77	1.213.41	37.37	1.230.55	37.97	1.247.69	38.57	1.264.83	39.17
1.179.41	36.18	1.196.55	36.78	1.213.69	37.38	1.230.83	37.98	1.247.98	38.58	1.265.12	39.18
1.179.68	36.19	1.196.83	36.79	1.213.98	37.39	1.231.12	37.99	1.248.26	38.59	1.265.41	39.19
1.179.97	36.20	1.197.12	36.80	1.214.26	37.40	1.231.41	38.00	1.248.55	38.60	1.265.69	39.20
1.180.25	36.21	1.197.41	36.81	1.214.55	37.41	1.231.69	38.01	1.248.83	38.61	1.265.98	39.21
1.180.54	36.22	1.197.69	36.82	1.214.83	37.42	1.231.98	38.02	1.249.12	38.62	1.266.26	39.22
1.180.82	36.23	1.197.98	36.83	1.215.12	37.43	1.232.25	38.03	1.249.41	38.63	1.266.55	39.23
1.181.11	36.24	1.198.26	36.84	1.215.41	37.44	1.232.55	38.04	1.249.69	38.64	1.266.83	39.24
1.181.41	36.25	1.198.55	36.85	1.215.69	37.45	1.232.83	38.05	1.249.98	38.65	1.267.12	39.25
1.181.68	36.26	1.198.83	36.86	1.215.98	37.46	1.233.12	38.06	1.250.26	38.66	1.267.41	39.26
1.181.97	36.27	1.199.12	36.87	1.216.26	37.47	1.233.41	38.07	1.250.55	38.67	1.267.69	39.27
1.182.25	36.28	1.199.41	36.88	1.216.54	37.48	1.233.69	38.08	1.250.83	38.68	1.267.98	39.28
1.182.52	36.29	1.199.69	36.89	1.216.83	37.49	1.233.98	38.09	1.251.12	38.69	1.268.26	39.29
1.182.81	36.30	1.199.98	36.90	1.217.12	37.50	1.234.26	38.10	1.251.41	38.70	1.268.55	39.30
1.183.12	36.31	1.200.26	36.91	1.217.41	37.51	1.234.55	38.11	1.251.69	38.71	1.268.83	39.31
1.183.41	36.32	1.200.55	36.92	1.217.69	37.52	1.234.83	38.12	1.251.98	38.72	1.269.12	39.32
1.183.68	36.33	1.200.83	36.93	1.217.98	37.53	1.235.12	38.13	1.252.26	38.73	1.269.41	39.33
1.183.97	36.34	1.201.12	36.94	1.218.26	37.54	1.235.41	38.14	1.252.55	38.74	1.269.69	39.34
1.184.25	36.35	1.201.41	36.95	1.218.55	37.55	1.235.69	38.15	1.252.83	38.75	1.269.98	39.35
1.184.54	36.36	1.201.69	36.96	1.218.83	37.56	1.235.98	38.16	1.253.12	38.76	1.270.26	39.36
1.184.83	36.37	1.201.98	36.97	1.219.12	37.57	1.236.26	38.17	1.253.41	38.77	1.270.55	39.37
1.185.11	36.38	1.202.26	36.98	1.219.41	37.58	1.236.55	38.18	1.253.69	38.78	1.270.83	39.38
1.185.41	36.39	1.202.55	36.99	1.219.69	37.59	1.236.83	38.19	1.253.98	38.79	1.271.12	39.39
1.185.68	36.40	1.202.83	37.00	1.219.98	37.60	1.237.12	38.20	1.254.26	38.80	1.271.41	39.40
1.185.97	36.41	1.203.12	37.01	1.220.26	37.61	1.237.41	38.21	1.254.55	38.81	1.271.69	39.41
1.186.25	36.42	1.203.41	37.02	1.220.54	37.62	1.237.69	38.22	1.254.83	38.82	1.271.98	39.42
1.186.54	36.43	1.203.69	37.03	1.220.83	37.63	1.237.98	38.23	1.255.12	38.83	1.272.26	39.43
1.186.82	36.44	1.203.97	37.04	1.221.12	37.64	1.238.26	38.24	1.255.41	38.84	1.272.55	39.44
1.187.11	36.45	1.204.26	37.05	1.221.41	37.65	1.238.55	38.25	1.255.69	38.85	1.272.83	39.45
1.187.40	36.46	1.204.55	37.06	1.221.69	37.66	1.238.83	38.26	1.255.98	38.86	1.273.12	39.46
1.187.69	36.47	1.204.83	37.07	1.221.98	37.67	1.239.12	38.27	1.256.26	38.87	1.273.41	39.47
1.187.97	36.48	1.205.12	37.08	1.222.26	37.68	1.239.41	38.28	1.256.55	38.88	1.273.69	39.48
1.188.25	36.49	1.205.41	37.09	1.222.55	37.69	1.239.69	38.29	1.256.83	38.89	1.273.98	39.49
1.188.54	36.50	1.205.69	37.10	1.222.83	37.70	1.239.98	38.30	1.257.12	38.90	1.274.26	39.50
1.188.82	36.51	1.205.98	37.11	1.223.12	37.71	1.240.26	38.31	1.257.41	38.91	1.274.55	39.51
1.189.11	36.52	1.206.26	37.12	1.223.41	37.72	1.240.55	38.32	1.257.69	38.92	1.274.83	39.52
1.189.40	36.53	1.206.55	37.13	1.223.69	37.73	1.240.83	38.33	1.257.98	38.93	1.275.12	39.53
1.189.68	36.54	1.206.83	37.14	1.223.98	37.74	1.241.12	38.34	1.258.26	38.94	1.275.41	39.54
1.189.97	36.55	1.207.12	37.15	1.224.26	37.75	1.241.41	38.35	1.258.55	38.95	1.275.69	39.55
1.190.25	36.56	1.207.41	37.16	1.224.55	37.76	1.241.69	38.36	1.258.83	38.96	1.275.98	39.56
1.190.54	36.57	1.207.69	37.17	1.224.83	37.77	1.241.98	38.37	1.259.12	38.97	1.276.26	39.57
1.190.82	36.58	1.207.98	37.18	1.225.12	37.78	1.242.26	38.38	1.259.41	38.98	1.276.55	39.58
1.191.11	36.59	1.208.26	37.19	1.225.41	37.79	1.242.55	38.39	1.259.69	38.99	1.276.83	39.59

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1,277.12	38.60	1,294.26	40.20	1,311.41	40.80	1,328.55	41.40	1,345.69	42.00	1,362.83	42.60
1,277.41	38.61	1,294.55	40.21	1,311.69	40.81	1,328.83	41.41	1,345.98	42.01	1,363.12	42.61
1,277.69	38.62	1,294.83	40.22	1,311.98	40.82	1,329.12	41.42	1,346.26	42.02	1,363.41	42.62
1,277.98	38.63	1,295.12	40.23	1,312.26	40.83	1,329.41	41.43	1,346.55	42.03	1,363.69	42.63
1,278.26	38.64	1,295.41	40.24	1,312.55	40.84	1,329.69	41.44	1,346.83	42.04	1,363.98	42.64
1,278.55	38.65	1,295.69	40.25	1,312.83	40.85	1,329.98	41.45	1,347.12	42.05	1,364.26	42.65
1,278.83	38.66	1,295.98	40.26	1,313.12	40.86	1,330.26	41.46	1,347.41	42.06	1,364.55	42.66
1,279.11	38.67	1,296.26	40.27	1,313.41	40.87	1,330.55	41.47	1,347.69	42.07	1,364.83	42.67
1,279.40	38.68	1,296.55	40.28	1,313.69	40.88	1,330.83	41.48	1,347.98	42.08	1,365.12	42.68
1,279.68	38.69	1,296.83	40.29	1,313.98	40.89	1,331.12	41.49	1,348.26	42.09	1,365.41	42.69
1,279.97	38.70	1,297.12	40.30	1,314.26	40.90	1,331.41	41.50	1,348.55	42.10	1,365.69	42.70
1,280.25	38.71	1,297.41	40.31	1,314.55	40.91	1,331.69	41.51	1,348.83	42.11	1,365.98	42.71
1,280.54	38.72	1,297.69	40.32	1,314.83	40.92	1,331.98	41.52	1,349.12	42.12	1,366.26	42.72
1,280.83	38.73	1,297.98	40.33	1,315.12	40.93	1,332.26	41.53	1,349.41	42.13	1,366.55	42.73
1,281.12	38.74	1,298.26	40.34	1,315.41	40.94	1,332.55	41.54	1,349.69	42.14	1,366.83	42.74
1,281.41	38.75	1,298.55	40.35	1,315.69	40.95	1,332.83	41.55	1,349.98	42.15	1,367.12	42.75
1,281.69	38.76	1,298.83	40.36	1,315.98	40.96	1,333.12	41.56	1,350.26	42.16	1,367.41	42.76
1,281.98	38.77	1,299.12	40.37	1,316.26	40.97	1,333.41	41.57	1,350.55	42.17	1,367.69	42.77
1,282.26	38.78	1,299.41	40.38	1,316.55	40.98	1,333.69	41.58	1,350.83	42.18	1,367.98	42.78
1,282.55	38.79	1,299.69	40.39	1,316.83	40.99	1,333.98	41.59	1,351.12	42.19	1,368.26	42.79
1,282.83	38.80	1,299.98	40.40	1,317.12	41.00	1,334.26	41.60	1,351.41	42.20	1,368.55	42.80
1,283.12	38.81	1,300.26	40.41	1,317.41	41.01	1,334.55	41.61	1,351.69	42.21	1,368.83	42.81
1,283.41	38.82	1,300.55	40.42	1,317.69	41.02	1,334.83	41.62	1,351.98	42.22	1,369.12	42.82
1,283.69	38.83	1,300.83	40.43	1,317.98	41.03	1,335.12	41.63	1,352.26	42.23	1,369.41	42.83
1,283.98	38.84	1,301.12	40.44	1,318.26	41.04	1,335.41	41.64	1,352.55	42.24	1,369.69	42.84
1,284.26	38.85	1,301.41	40.45	1,318.55	41.05	1,335.69	41.65	1,352.83	42.25	1,369.98	42.85
1,284.54	38.86	1,301.69	40.46	1,318.83	41.06	1,335.98	41.66	1,353.12	42.26	1,370.26	42.86
1,284.83	38.87	1,301.98	40.47	1,319.12	41.07	1,336.26	41.67	1,353.41	42.27	1,370.55	42.87
1,285.12	38.88	1,302.26	40.48	1,319.41	41.08	1,336.55	41.68	1,353.69	42.28	1,370.83	42.88
1,285.41	38.89	1,302.55	40.49	1,319.69	41.09	1,336.83	41.69	1,353.98	42.29	1,371.12	42.89
1,285.69	38.90	1,302.83	40.50	1,319.98	41.10	1,337.12	41.70	1,354.26	42.30	1,371.41	42.90
1,285.98	38.91	1,303.12	40.51	1,320.26	41.11	1,337.41	41.71	1,354.55	42.31	1,371.69	42.91
1,286.26	38.92	1,303.41	40.52	1,320.55	41.12	1,337.69	41.72	1,354.83	42.32	1,371.98	42.92
1,286.54	38.93	1,303.69	40.53	1,320.83	41.13	1,337.98	41.73	1,355.12	42.33	1,372.26	42.93
1,286.83	38.94	1,303.98	40.54	1,321.12	41.14	1,338.26	41.74	1,355.41	42.34	1,372.55	42.94
1,287.12	38.95	1,304.26	40.55	1,321.41	41.15	1,338.55	41.75	1,355.69	42.35	1,372.83	42.95
1,287.41	38.96	1,304.55	40.56	1,321.69	41.16	1,338.83	41.76	1,355.98	42.36	1,373.12	42.96
1,287.69	38.97	1,304.83	40.57	1,321.98	41.17	1,339.12	41.77	1,356.26	42.37	1,373.41	42.97
1,287.98	38.98	1,305.12	40.58	1,322.26	41.18	1,339.41	41.78	1,356.55	42.38	1,373.69	42.98
1,288.26	38.99	1,305.41	40.59	1,322.55	41.19	1,339.69	41.79	1,356.83	42.39	1,373.98	42.99
1,288.55	39.00	1,305.69	40.60	1,322.83	41.20	1,339.98	41.80	1,357.12	42.40	1,374.26	43.00
1,288.83	39.01	1,305.98	40.61	1,323.12	41.21	1,340.26	41.81	1,357.41	42.41	1,374.55	43.01
1,289.12	39.02	1,306.26	40.62	1,323.41	41.22	1,340.55	41.82	1,357.69	42.42	1,374.83	43.02
1,289.41	39.03	1,306.55	40.63	1,323.69	41.23	1,340.83	41.83	1,357.98	42.43	1,375.12	43.03
1,289.69	39.04	1,306.83	40.64	1,323.98	41.24	1,341.12	41.84	1,358.26	42.44	1,375.41	43.04
1,289.98	39.05	1,307.12	40.65	1,324.26	41.25	1,341.41	41.85	1,358.55	42.45	1,375.69	43.05
1,290.26	39.06	1,307.41	40.66	1,324.55	41.26	1,341.69	41.86	1,358.83	42.46	1,375.98	43.06
1,290.54	39.07	1,307.69	40.67	1,324.83	41.27	1,341.98	41.87	1,359.12	42.47	1,376.26	43.07
1,290.83	39.08	1,307.98	40.68	1,325.12	41.28	1,342.26	41.88	1,359.41	42.48	1,376.55	43.08
1,291.12	39.09	1,308.26	40.69	1,325.41	41.29	1,342.55	41.89	1,359.69	42.49	1,376.83	43.09
1,291.41	39.10	1,308.55	40.70	1,325.69	41.30	1,342.83	41.90	1,359.98	42.50	1,377.12	43.10
1,291.69	39.11	1,308.83	40.71	1,325.98	41.31	1,343.12	41.91	1,360.26	42.51	1,377.41	43.11
1,291.98	39.12	1,309.12	40.72	1,326.26	41.32	1,343.41	41.92	1,360.55	42.52	1,377.69	43.12
1,292.26	39.13	1,309.41	40.73	1,326.55	41.33	1,343.69	41.93	1,360.83	42.53	1,377.98	43.13
1,292.55	39.14	1,309.69	40.74	1,326.83	41.34	1,343.98	41.94	1,361.12	42.54	1,378.26	43.14
1,292.83	39.15	1,309.98	40.75	1,327.12	41.35	1,344.26	41.95	1,361.41	42.55	1,378.55	43.15
1,293.12	39.16	1,310.26	40.76	1,327.41	41.36	1,344.55	41.96	1,361.69	42.56	1,378.83	43.16
1,293.41	39.17	1,310.55	40.77	1,327.69	41.37	1,344.83	41.97	1,361.98	42.57	1,379.12	43.17
1,293.69	39.18	1,310.83	40.78	1,327.98	41.38	1,345.12	41.98	1,362.26	42.58	1,379.41	43.18
1,293.98	39.19	1,311.12	40.79	1,328.26	41.39	1,345.41	41.99	1,362.55	42.59	1,379.69	43.19
1,294.26	39.20	1,311.41	40.79	1,328.55	41.40	1,345.69	42.00	1,362.83	42.60	1,379.98	43.20

QPP Contributions – TABLE A: Continuous Employment

Table with 8 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table is organized into 24 vertical sections, each representing a pay period per year, with the section header '24 pay periods per year' positioned vertically on the right side of the table.

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year		24 pay periods per year		24 pay periods per year		24 pay periods per year		24 pay periods per year		24 pay periods per year	
Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1,482.83	46.80	1,483.11	46.80	1,498.98	47.40	1,517.12	48.00	1,534.26	48.60	1,551.41	49.20
1,483.12	46.81	1,483.40	46.81	1,500.26	47.41	1,517.41	48.01	1,534.55	48.61	1,551.69	49.21
1,483.41	46.82	1,483.68	46.82	1,500.55	47.42	1,517.69	48.02	1,534.83	48.62	1,551.98	49.22
1,483.69	46.83	1,483.97	46.83	1,500.83	47.43	1,517.98	48.03	1,535.12	48.63	1,552.26	49.23
1,483.96	46.84	1,484.25	46.84	1,501.12	47.44	1,518.26	48.04	1,535.41	48.64	1,552.55	49.24
1,484.26	46.85	1,484.54	46.85	1,501.40	47.45	1,518.55	48.05	1,535.69	48.65	1,552.83	49.25
1,484.53	46.86	1,484.82	46.86	1,501.68	47.46	1,518.83	48.06	1,535.98	48.66	1,553.12	49.26
1,484.83	46.87	1,485.11	46.87	1,501.96	47.47	1,519.12	48.07	1,536.26	48.67	1,553.41	49.27
1,485.12	46.88	1,485.40	46.88	1,502.25	47.48	1,519.41	48.08	1,536.55	48.68	1,553.69	49.28
1,485.41	46.89	1,485.69	46.89	1,502.52	47.49	1,519.69	48.09	1,536.83	48.69	1,553.98	49.29
1,485.69	46.90	1,485.97	46.90	1,502.81	47.50	1,519.98	48.10	1,537.12	48.70	1,554.26	49.30
1,485.98	46.91	1,486.26	46.91	1,503.10	47.51	1,520.26	48.11	1,537.41	48.71	1,554.55	49.31
1,486.25	46.92	1,486.54	46.92	1,503.38	47.52	1,520.55	48.12	1,537.69	48.72	1,554.83	49.32
1,486.54	46.93	1,486.82	46.93	1,503.67	47.53	1,520.83	48.13	1,537.98	48.73	1,555.12	49.33
1,486.83	46.94	1,487.11	46.94	1,503.96	47.54	1,521.12	48.14	1,538.26	48.74	1,555.41	49.34
1,487.12	46.95	1,487.40	46.95	1,504.25	47.55	1,521.41	48.15	1,538.55	48.75	1,555.69	49.35
1,487.41	46.96	1,487.69	46.96	1,504.54	47.56	1,521.69	48.16	1,538.83	48.76	1,555.98	49.36
1,487.69	46.97	1,487.97	46.97	1,504.83	47.57	1,521.98	48.17	1,539.12	48.77	1,556.26	49.37
1,487.98	46.98	1,488.26	46.98	1,505.12	47.58	1,522.26	48.18	1,539.41	48.78	1,556.55	49.38
1,488.26	46.99	1,488.54	46.99	1,505.41	47.59	1,522.55	48.19	1,539.69	48.79	1,556.83	49.39
1,488.55	47.00	1,488.83	47.00	1,505.69	47.60	1,522.83	48.20	1,539.98	48.80	1,557.12	49.40
1,488.83	47.01	1,489.11	47.01	1,505.98	47.61	1,523.12	48.21	1,540.26	48.81	1,557.41	49.41
1,489.12	47.02	1,489.40	47.02	1,506.26	47.62	1,523.41	48.22	1,540.55	48.82	1,557.69	49.42
1,489.41	47.03	1,489.68	47.03	1,506.55	47.63	1,523.69	48.23	1,540.83	48.83	1,557.98	49.43
1,489.69	47.04	1,489.97	47.04	1,506.83	47.64	1,523.98	48.24	1,541.12	48.84	1,558.26	49.44
1,489.98	47.05	1,490.26	47.05	1,507.12	47.65	1,524.26	48.25	1,541.41	48.85	1,558.55	49.45
1,490.26	47.06	1,490.54	47.06	1,507.41	47.66	1,524.55	48.26	1,541.69	48.86	1,558.83	49.46
1,490.55	47.07	1,490.82	47.07	1,507.69	47.67	1,524.83	48.27	1,541.98	48.87	1,559.12	49.47
1,490.83	47.08	1,491.11	47.08	1,507.98	47.68	1,525.12	48.28	1,542.26	48.88	1,559.41	49.48
1,491.12	47.09	1,491.40	47.09	1,508.26	47.69	1,525.41	48.29	1,542.55	48.89	1,559.69	49.49
1,491.41	47.10	1,491.68	47.10	1,508.55	47.70	1,525.69	48.30	1,542.83	48.90	1,559.98	49.50
1,491.69	47.11	1,491.97	47.11	1,508.83	47.71	1,525.98	48.31	1,543.12	48.91	1,560.26	49.51
1,491.98	47.12	1,492.26	47.12	1,509.12	47.72	1,526.26	48.32	1,543.41	48.92	1,560.55	49.52
1,492.26	47.13	1,492.54	47.13	1,509.40	47.73	1,526.55	48.33	1,543.69	48.93	1,560.83	49.53
1,492.55	47.14	1,492.82	47.14	1,509.69	47.74	1,526.83	48.34	1,543.98	48.94	1,561.12	49.54
1,492.83	47.15	1,493.11	47.15	1,509.98	47.75	1,527.12	48.35	1,544.26	48.95	1,561.41	49.55
1,493.12	47.16	1,493.40	47.16	1,510.26	47.76	1,527.41	48.36	1,544.55	48.96	1,561.69	49.56
1,493.41	47.17	1,493.68	47.17	1,510.55	47.77	1,527.69	48.37	1,544.83	48.97	1,561.98	49.57
1,493.69	47.18	1,493.97	47.18	1,510.83	47.78	1,527.98	48.38	1,545.12	48.98	1,562.26	49.58
1,493.98	47.19	1,494.26	47.19	1,511.12	47.79	1,528.26	48.39	1,545.41	48.99	1,562.55	49.59
1,494.26	47.20	1,494.54	47.20	1,511.41	47.80	1,528.55	48.40	1,545.69	49.00	1,562.83	49.60
1,494.55	47.21	1,494.82	47.21	1,511.69	47.81	1,528.83	48.41	1,545.98	49.01	1,563.12	49.61
1,494.83	47.22	1,495.11	47.22	1,511.98	47.82	1,529.12	48.42	1,546.26	49.02	1,563.41	49.62
1,495.12	47.23	1,495.40	47.23	1,512.26	47.83	1,529.41	48.43	1,546.55	49.03	1,563.69	49.63
1,495.41	47.24	1,495.69	47.24	1,512.55	47.84	1,529.69	48.44	1,546.83	49.04	1,563.98	49.64
1,495.69	47.25	1,495.97	47.25	1,512.83	47.85	1,529.98	48.45	1,547.12	49.05	1,564.26	49.65
1,495.98	47.26	1,496.26	47.26	1,513.12	47.86	1,530.26	48.46	1,547.41	49.06	1,564.55	49.66
1,496.26	47.27	1,496.54	47.27	1,513.41	47.87	1,530.55	48.47	1,547.69	49.07	1,564.83	49.67
1,496.55	47.28	1,496.82	47.28	1,513.69	47.88	1,530.83	48.48	1,547.98	49.08	1,565.12	49.68
1,496.83	47.29	1,497.11	47.29	1,513.98	47.89	1,531.12	48.49	1,548.26	49.09	1,565.41	49.69
1,497.12	47.30	1,497.40	47.30	1,514.26	47.90	1,531.41	48.50	1,548.55	49.10	1,565.69	49.70
1,497.41	47.31	1,497.68	47.31	1,514.54	47.91	1,531.69	48.51	1,548.83	49.11	1,565.98	49.71
1,497.69	47.32	1,497.97	47.32	1,514.83	47.92	1,531.98	48.52	1,549.12	49.12	1,566.26	49.72
1,497.98	47.33	1,498.26	47.33	1,515.12	47.93	1,532.26	48.53	1,549.41	49.13	1,566.55	49.73
1,498.26	47.34	1,498.54	47.34	1,515.41	47.94	1,532.55	48.54	1,549.69	49.14	1,566.83	49.74
1,498.55	47.35	1,498.82	47.35	1,515.69	47.95	1,532.83	48.55	1,549.98	49.15	1,567.12	49.75
1,498.83	47.36	1,499.11	47.36	1,515.98	47.96	1,533.12	48.56	1,550.26	49.16	1,567.41	49.76
1,499.12	47.37	1,499.40	47.37	1,516.26	47.97	1,533.41	48.57	1,550.55	49.17	1,567.69	49.77
1,499.41	47.38	1,499.68	47.38	1,516.54	47.98	1,533.69	48.58	1,550.83	49.18	1,567.98	49.78
1,499.69	47.39	1,499.97	47.39	1,516.83	47.99	1,533.98	48.59	1,551.12	49.19	1,568.26	49.79

QPP Contributions – TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment **12 pay periods per year**

Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction
394.38	384.65	3.60	411.52	411.80	4.28	428.66	428.94	4.80	445.81	446.08	5.40	462.95	463.23	6.00
394.66	384.94	3.61	411.81	412.08	4.29	428.95	429.23	4.81	446.09	446.37	5.41	463.24	463.51	6.01
394.95	385.23	3.62	412.09	412.37	4.30	429.24	429.51	4.82	446.38	446.65	5.42	463.52	463.80	6.02
395.24	385.51	3.63	412.38	412.65	4.31	429.52	429.80	4.83	446.66	446.94	5.43	463.81	464.08	6.03
395.52	385.80	3.64	412.66	412.94	4.32	429.81	430.08	4.84	446.95	447.23	5.44	464.09	464.37	6.04
395.81	386.08	3.65	412.95	413.23	4.33	430.09	430.37	4.85	447.24	447.51	5.45	464.38	464.65	6.05
396.09	386.37	3.66	413.24	413.52	4.34	430.38	430.65	4.86	447.52	447.80	5.46	464.66	464.94	6.06
396.38	386.65	3.67	413.52	413.80	4.35	430.66	430.94	4.87	447.81	448.08	5.47	464.95	465.23	6.07
396.66	386.94	3.68	413.81	414.08	4.36	430.95	431.23	4.88	448.09	448.37	5.48	465.24	465.51	6.08
396.95	387.23	3.69	414.09	414.37	4.37	431.24	431.51	4.89	448.38	448.65	5.49	465.52	465.80	6.09
397.24	387.51	3.70	414.38	414.65	4.38	431.52	431.80	4.90	448.66	448.94	5.50	465.81	466.08	6.10
397.52	387.80	3.71	414.66	414.94	4.39	431.81	432.08	4.91	448.95	449.23	5.51	466.09	466.37	6.11
397.81	388.08	3.72	414.95	415.23	4.40	432.09	432.37	4.92	449.24	449.51	5.52	466.38	466.65	6.12
398.09	388.37	3.73	415.24	415.51	4.41	432.38	432.65	4.93	449.52	449.80	5.53	466.66	466.94	6.13
398.38	388.65	3.74	415.52	415.80	4.42	432.66	432.94	4.94	449.81	450.08	5.54	466.95	467.23	6.14
398.66	388.94	3.75	415.81	416.08	4.43	432.95	433.23	4.95	450.09	450.37	5.55	467.24	467.51	6.15
398.95	389.23	3.76	416.09	416.37	4.44	433.24	433.51	4.96	450.38	450.65	5.56	467.52	467.80	6.16
399.24	389.51	3.77	416.38	416.65	4.45	433.52	433.80	4.97	450.66	450.94	5.57	467.81	468.08	6.17
399.52	389.80	3.78	416.66	416.94	4.46	433.81	434.08	4.98	450.95	451.23	5.58	468.09	468.37	6.18
399.81	390.08	3.79	416.95	417.23	4.47	434.09	434.37	4.99	451.24	451.51	5.59	468.38	468.65	6.19
400.09	390.37	3.80	417.24	417.51	4.48	434.38	434.65	5.00	451.52	451.80	5.60	468.66	468.94	6.20
400.38	390.65	3.81	417.52	417.80	4.49	434.66	434.94	5.01	451.81	452.08	5.61	468.95	469.23	6.21
400.66	390.94	3.82	417.81	418.08	4.50	434.95	435.23	5.02	452.09	452.37	5.62	469.24	469.51	6.22
400.95	391.23	3.83	418.09	418.37	4.51	435.24	435.51	5.03	452.38	452.65	5.63	469.52	469.80	6.23
401.24	391.51	3.84	418.38	418.65	4.52	435.52	435.80	5.04	452.66	452.94	5.64	469.81	470.08	6.24
401.52	391.80	3.85	418.66	418.94	4.53	435.81	436.08	5.05	452.95	453.23	5.65	470.09	470.37	6.25
401.81	392.08	3.86	418.95	419.23	4.54	436.09	436.37	5.06	453.24	453.51	5.66	470.38	470.65	6.26
402.09	392.37	3.87	419.24	419.51	4.55	436.38	436.65	5.07	453.52	453.80	5.67	470.66	470.94	6.27
402.38	392.65	3.88	419.52	419.80	4.56	436.66	436.94	5.08	453.81	454.08	5.68	470.95	471.23	6.28
402.66	392.94	3.89	419.81	420.08	4.57	436.95	437.23	5.09	454.09	454.37	5.69	471.24	471.51	6.29
402.95	393.23	3.90	420.09	420.37	4.58	437.24	437.51	5.10	454.38	454.65	5.70	471.52	471.80	6.30
403.24	393.51	3.91	420.38	420.65	4.59	437.52	437.80	5.11	454.66	454.94	5.71	471.81	472.08	6.31
403.52	393.80	3.92	420.66	420.94	4.60	437.81	438.08	5.12	454.95	455.23	5.72	472.09	472.37	6.32
403.81	394.08	3.93	420.95	421.23	4.61	438.09	438.37	5.13	455.24	455.51	5.73	472.38	472.65	6.33
404.09	394.37	3.94	421.24	421.51	4.62	438.38	438.65	5.14	455.52	455.80	5.74	472.66	472.94	6.34
404.38	394.65	3.95	421.52	421.80	4.63	438.66	438.94	5.15	455.81	456.08	5.75	472.95	473.23	6.35
404.66	394.94	3.96	421.81	422.08	4.64	438.95	439.23	5.16	456.09	456.37	5.76	473.24	473.51	6.36
404.95	395.23	3.97	422.09	422.37	4.65	439.24	439.51	5.17	456.38	456.65	5.77	473.52	473.80	6.37
405.24	395.51	3.98	422.38	422.65	4.66	439.52	439.80	5.18	456.66	456.94	5.78	473.81	474.08	6.38
405.52	395.80	3.99	422.66	422.94	4.67	439.81	440.08	5.19	456.95	457.23	5.79	474.09	474.37	6.39
405.81	396.08	4.00	422.95	423.23	4.68	440.09	440.37	5.20	457.24	457.51	5.80	474.38	474.65	6.40
406.09	396.37	4.01	423.24	423.51	4.69	440.38	440.65	5.21	457.52	457.80	5.81	474.66	474.94	6.41
406.38	396.65	4.02	423.52	423.80	4.70	440.66	440.94	5.22	457.81	458.08	5.82	474.95	475.23	6.42
406.66	396.94	4.03	423.81	424.08	4.71	440.95	441.23	5.23	458.09	458.37	5.83	475.24	475.51	6.43
406.95	397.23	4.04	424.09	424.37	4.72	441.24	441.51	5.24	458.38	458.65	5.84	475.52	475.80	6.44
407.24	397.51	4.05	424.38	424.65	4.73	441.52	441.80	5.25	458.66	458.94	5.85	475.81	476.08	6.45
407.52	397.80	4.06	424.66	424.94	4.74	441.81	442.08	5.26	458.95	459.23	5.86	476.09	476.37	6.46
407.81	398.08	4.07	424.95	425.23	4.75	442.09	442.37	5.27	459.24	459.51	5.87	476.38	476.65	6.47
408.09	398.37	4.08	425.24	425.51	4.76	442.38	442.65	5.28	459.52	459.80	5.88	476.66	476.94	6.48
408.38	398.65	4.09	425.52	425.80	4.77	442.66	442.94	5.29	459.81	460.08	5.89	476.95	477.23	6.49
408.66	398.94	4.10	425.81	426.08	4.78	442.95	443.23	5.30	460.09	460.37	5.90	477.24	477.51	6.50
408.95	399.23	4.11	426.09	426.37	4.79	443.24	443.51	5.31	460.38	460.65	5.91	477.52	477.80	6.51
409.24	399.51	4.12	426.38	426.65	4.80	443.52	443.80	5.32	460.66	460.94	5.92	477.81	478.08	6.52
409.52	399.80	4.13	426.66	426.94	4.81	443.81	444.08	5.33	460.95	461.23	5.93	478.09	478.37	6.53
409.81	400.08	4.14	426.95	427.23	4.82	444.09	444.37	5.34	461.24	461.51	5.94	478.38	478.65	6.54
410.09	400.37	4.15	427.24	427.51	4.83	444.38	444.65	5.35	461.52	461.80	5.95	478.66	478.94	6.55
410.38	400.65	4.16	427.52	427.80	4.84	444.66	444.94	5.36	461.81	462.08	5.96	478.95	479.23	6.56
410.66	400.94	4.17	427.81	428.08	4.85	444.95	445.23	5.37	462.09	462.37	5.97	479.24	479.51	6.57
410.95	401.23	4.18	428.09	428.37	4.86	445.24	445.51	5.38	462.38	462.65	5.98	479.52	479.80	6.58
411.24	401.51	4.19	428.38	428.65	4.87	445.52	445.80	5.39	462.66	462.94	5.99	479.81	480.08	6.59

QPP Contributions – TABLE A: Continuous Employment **12 pay periods per year**

Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction
487.24	487.51	7.20	514.38	514.65	7.80	531.52	531.80	8.40	548.06	548.94	9.00	565.81	566.08	9.60
487.52	487.80	7.21	514.66	514.94	7.81	531.81	532.08	8.41	548.35	549.23	9.01	566.09	566.37	9.61
487.81	488.08	7.22	514.95	515.23	7.82	532.09	532.37	8.42	548.64	549.52	9.02	566.38	566.65	9.62
488.09	488.37	7.23	515.24	515.51	7.83	532.38	532.65	8.43	548.93	549.81	9.03	566.66	566.93	9.63
488.38	488.65	7.24	515.52	515.80	7.84	532.66	532.94	8.44	549.21	550.09	9.04	566.95	567.23	9.64
488.66	488.94	7.25	515.81	516.08	7.85	532.95	533.23	8.45	549.50	550.37	9.05	567.24	567.51	9.65
488.95	489.23	7.26	516.09	516.37	7.86	533.24	533.51	8.46	549.79	550.66	9.06	567.52	567.80	9.66
489.24	489.51	7.27	516.38	516.65	7.87	533.52	533.80	8.47	550.08	550.94	9.07	567.81	568.08	9.67
489.52	489.80	7.28	516.66	516.94	7.88	533.81	534.08	8.48	550.36	551.23	9.08	568.09	568.37	9.68
489.81	489.88	7.29	516.95	517.23	7.89	534.09	534.37	8.49	551.24	551.51	9.09	568.38	568.65	9.69
500.09	500.37	7.30	517.24	517.51	7.90	534.38	534.65	8.50	551.52	551.80	9.10	568.66	568.94	9.70
500.38	500.65	7.31	517.52	517.80	7.91	534.66	534.94	8.51	551.81	552.08	9.11	568.69	568.97	9.71
500.66	500.94	7.32	517.81	518.08	7.92	534.95	535.23	8.52	552.09	552.37	9.12	568.92	569.20	9.72
500.95	501.23	7.33	518.09	518.37	7.93	535.24	535.51	8.53	552.38	552.66	9.13	569.21	569.49	9.73
501.24	501.51	7.34	518.38	518.65	7.94	535.52	535.80	8.54	552.66	552.94	9.14	569.51	569.79	9.74
501.52	501.80	7.35	518.66	518.94	7.95	535.81	536.08	8.55	552.95	553.23	9.15	570.00	570.27	9.75
501.81	502.08	7.36	518.95	519.23	7.96	536.09	536.37	8.56	553.24	553.51	9.16	570.38	570.65	9.76
502.09	502.37	7.37	519.24	519.51	7.97	536.38	536.65	8.57	553.52	553.80	9.17	570.66	570.94	9.77
502.38	502.65	7.38	519.52	519.80	7.98	536.66	536.94	8.58	553.81	554.08	9.18	570.95	571.23	9.78
502.66	502.94	7.39	519.81	520.08	7.99	536.95	537.23	8.59	554.09	554.37	9.19	571.24	571.51	9.79
502.95	503.23	7.40	520.09	520.37	8.00	537.24	537.51	8.60	554.38	554.65	9.20	571.52	571.80	9.80
503.24	503.51	7.41	520.38	520.65	8.01	537.52	537.80	8.61	554.66	554.94	9.21	571.81	572.08	9.81
503.52	503.80	7.42	520.66	520.94	8.02	537.81	538.08	8.62	554.95	555.23	9.22	572.09	572.37	9.82
503.81	504.08	7.43	520.95	521.23	8.03	538.09	538.37	8.63	555.24	555.51	9.23	572.38	572.65	9.83
504.09	504.37	7.44	521.24	521.51	8.04	538.38	538.65	8.64	555.52	555.80	9.24	572.66	572.94	9.84
504.38	504.65	7.45	521.52	521.80	8.05	538.66	538.94	8.65	555.81	556.08	9.25	572.95	573.23	9.85
504.66	504.94	7.46	521.81	522.08	8.06	538.95	539.23	8.66	556.09	556.37	9.26	573.24	573.51	9.86
504.95	505.23	7.47	522.09	522.37	8.07	539.24	539.51	8.67	556.38	556.65	9.27	573.52	573.80	9.87
505.24	505.51	7.48	522.38	522.65	8.08	539.52	539.80	8.68	556.66	556.94	9.28	573.81	574.08	9.88
505.52	505.80	7.49	522.66	522.94	8.09	539.81	540.08	8.69	556.95	557.23	9.29	574.09	574.37	9.89
505.81	506.08	7.50	522.95	523.23	8.10	540.09	540.37	8.70	557.24	557.51	9.30	574.38	574.65	9.90
506.09	506.37	7.51	523.24	523.51	8.11	540.38	540.65	8.71	557.52	557.80	9.31	574.66	574.94	9.91
506.38	506.65	7.52	523.52	523.80	8.12	540.66	540.94	8.72	557.81	558.08	9.32	574.95	575.23	9.92
506.66	506.94	7.53	523.81	524.08	8.13	540.95	541.23	8.73	558.09	558.37	9.33	575.24	575.51	9.93
506.95	507.23	7.54	524.09	524.37	8.14	541.24	541.51	8.74	558.38	558.65	9.34	575.52	575.80	9.94
507.24	507.51	7.55	524.38	524.65	8.15	541.52	541.80	8.75	558.66	558.94	9.35	575.81	576.08	9.95
507.52	507.80	7.56	524.66	524.94	8.16	541.81	542.08	8.76	558.95	559.23	9.36	576.09	576.37	9.96
507.81	508.08	7.57	524.95	525.23	8.17	542.09	542.37	8.77	559.24	559.51	9.37	576.38	576.65	9.97
508.09	508.37	7.58	525.24	525.51	8.18	542.38	542.65	8.78	559.52	559.80	9.38	576.66	576.94	9.98
508.38	508.65	7.59	525.52	525.80	8.19	542.66	542.94	8.79	559.81	560.08	9.39	576.95	577.23	9.99
508.66	508.94	7.60	525.81	526.08	8.20	542.95	543.23	8.80	560.09	560.37	9.40	577.24	577.51	10.00
508.95	509.23	7.61	526.09	526.37	8.21	543.24	543.51	8.81	560.38	560.65	9.41	577.52	577.80	10.01
509.24	509.51	7.62	526.38	526.65	8.22	543.52	543.80	8.82	560.66	560.94	9.42	577.81	578.08	10.02
509.52	509.80	7.63	526.66	526.94	8.23	543.81	544.08	8.83	560.95	561.23	9.43	578.09	578.37	10.03
509.81	510.08	7.64	526.95	527.23	8.24	544.09	544.37	8.84	561.24	561.51	9.44	578.38	578.65	10.04
510.09	510.37	7.65	527.24	527.51	8.25	544.38	544.65	8.85	561.52	561.80	9.45	578.66	578.94	10.05
510.38	510.65	7.66	527.52	527.80	8.26	544.66	544.94	8.86	561.81	562.08	9.46	578.95	579.23	10.06
510.66	510.94	7.67	527.81	528.08	8.27	544.95	545.23	8.87	562.09	562.37	9.47	579.24	579.51	10.07
510.95	511.23	7.68	528.09	528.37	8.28	545.24	545.51	8.88	562.38	562.65	9.48	579.52	579.80	10.08
511.24	511.51	7.69	528.38	528.65	8.29	545.52	545.80	8.89	562.66	562.94	9.49	579.81	580.08	10.09
511.52	511.80	7.70	528.66	528.94	8.30	545.81	546.08	8.90	562.95	563.23	9.50	580.09	580.37	10.10
511.81	512.08	7.71	528.95	529.23	8.31	546.09	546.37	8.91	563.24	563.51	9.51	580.38	580.65	10.11
512.09	512.37	7.72	529.24	529.51	8.32	546.38	546.65	8.92	563.52	563.80	9.52	580.66	580.94	10.12
512.38	512.65	7.73	529.52	529.80	8.33	546.66	546.94	8.93	563.81	564.08	9.53	580.95	581.23	10.13
512.66	512.94	7.74	529.81	530.08	8.34	546.95	547.23	8.94	564.09	564.37	9.54	581.24	581.51	10.14
512.95	513.23	7.75	530.09	530.37	8.35	547.24	547.51	8.95	564.38	564.65	9.55	581.52	581.80	10.15
513.24	513.51	7.76	530.38	530.65	8.36	547.52	547.80	8.96	564.66	564.94	9.56	581.81	582.08	10.16
513.52	513.80	7.77	530.66	530.94	8.37	547.81	548.08	8.97	564.95	565.23	9.57	582.09	582.37	10.17
513.81	514.08	7.78	530.95	531.23	8.38	548.09	548.37	8.98	565.24	565.51	9.58	582.38	582.65	10.18
514.09	514.37	7.79	531.24	531.51	8.39	548.38	548.65	8.99	565.52	565.80	9.59	582.66	582.94	10.19

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods per year, with values ranging from 702.95 to 794.09.

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It contains 100 rows of data for pay periods 1 to 100.

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year	
Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1422.95	38.60	1440.09	40.20	1457.24	40.80	1474.38	41.40	1491.52	42.00	1508.66	42.60
1423.24	38.61	1440.38	40.21	1457.53	40.81	1474.67	41.41	1491.81	42.01	1508.95	42.61
1423.53	38.62	1440.66	40.22	1457.81	40.82	1474.95	41.42	1492.09	42.02	1509.24	42.62
1423.81	38.63	1440.95	40.23	1458.09	40.83	1475.24	41.43	1492.38	42.03	1509.53	42.63
1424.09	38.64	1441.24	40.24	1458.38	40.84	1475.52	41.44	1492.66	42.04	1509.81	42.64
1424.38	38.65	1441.52	40.25	1458.66	40.85	1475.81	41.45	1492.95	42.05	1510.10	42.65
1424.66	38.66	1441.81	40.26	1458.95	40.86	1476.09	41.46	1493.24	42.06	1510.38	42.66
1424.95	38.67	1442.09	40.27	1459.24	40.87	1476.38	41.47	1493.52	42.07	1510.66	42.67
1425.24	38.68	1442.38	40.28	1459.52	40.88	1476.66	41.48	1493.81	42.08	1510.95	42.68
1425.52	38.69	1442.66	40.29	1459.81	40.89	1476.95	41.49	1494.09	42.09	1511.24	42.69
1425.81	38.70	1442.95	40.30	1460.09	40.90	1477.24	41.50	1494.38	42.10	1511.52	42.70
1426.09	38.71	1443.24	40.31	1460.38	40.91	1477.52	41.51	1494.66	42.11	1511.81	42.71
1426.38	38.72	1443.52	40.32	1460.66	40.92	1477.81	41.52	1494.95	42.12	1512.10	42.72
1426.66	38.73	1443.81	40.33	1460.95	40.93	1478.09	41.53	1495.24	42.13	1512.38	42.73
1426.95	38.74	1444.09	40.34	1461.24	40.94	1478.38	41.54	1495.52	42.14	1512.66	42.74
1427.24	38.75	1444.38	40.35	1461.52	40.95	1478.66	41.55	1495.81	42.15	1512.95	42.75
1427.52	38.76	1444.66	40.36	1461.81	40.96	1478.95	41.56	1496.09	42.16	1513.24	42.76
1427.81	38.77	1444.95	40.37	1462.09	40.97	1479.24	41.57	1496.38	42.17	1513.52	42.77
1428.09	38.78	1445.24	40.38	1462.38	40.98	1479.52	41.58	1496.66	42.18	1513.81	42.78
1428.38	38.79	1445.52	40.39	1462.66	40.99	1479.81	41.59	1496.95	42.19	1514.09	42.79
1428.66	38.80	1445.81	40.40	1462.95	41.00	1480.09	41.60	1497.24	42.20	1514.38	42.80
1428.95	38.81	1446.09	40.41	1463.24	41.01	1480.38	41.61	1497.52	42.21	1514.66	42.81
1429.24	38.82	1446.38	40.42	1463.52	41.02	1480.66	41.62	1497.81	42.22	1514.95	42.82
1429.52	38.83	1446.66	40.43	1463.81	41.03	1480.95	41.63	1498.09	42.23	1515.24	42.83
1429.81	38.84	1446.95	40.44	1464.09	41.04	1481.24	41.64	1498.38	42.24	1515.52	42.84
1430.09	38.85	1447.24	40.45	1464.38	41.05	1481.52	41.65	1498.66	42.25	1515.81	42.85
1430.38	38.86	1447.52	40.46	1464.66	41.06	1481.81	41.66	1498.95	42.26	1516.09	42.86
1430.66	38.87	1447.81	40.47	1464.95	41.07	1482.09	41.67	1499.24	42.27	1516.38	42.87
1430.95	38.88	1448.09	40.48	1465.24	41.08	1482.38	41.68	1499.52	42.28	1516.66	42.88
1431.24	38.89	1448.38	40.49	1465.52	41.09	1482.66	41.69	1499.81	42.29	1516.95	42.89
1431.52	38.90	1448.66	40.50	1465.81	41.10	1482.95	41.70	1500.09	42.30	1517.24	42.90
1431.81	38.91	1448.95	40.51	1466.09	41.11	1483.24	41.71	1500.38	42.31	1517.52	42.91
1432.09	38.92	1449.24	40.52	1466.38	41.12	1483.52	41.72	1500.66	42.32	1517.81	42.92
1432.38	38.93	1449.52	40.53	1466.66	41.13	1483.81	41.73	1500.95	42.33	1518.09	42.93
1432.66	38.94	1449.81	40.54	1466.95	41.14	1484.09	41.74	1501.24	42.34	1518.38	42.94
1432.95	38.95	1450.09	40.55	1467.24	41.15	1484.38	41.75	1501.52	42.35	1518.66	42.95
1433.24	38.96	1450.38	40.56	1467.52	41.16	1484.66	41.76	1501.81	42.36	1518.95	42.96
1433.52	38.97	1450.66	40.57	1467.81	41.17	1484.95	41.77	1502.09	42.37	1519.24	42.97
1433.81	38.98	1450.95	40.58	1468.09	41.18	1485.24	41.78	1502.38	42.38	1519.52	42.98
1434.09	38.99	1451.24	40.59	1468.38	41.19	1485.52	41.79	1502.66	42.39	1519.81	42.99
1434.38	39.00	1451.52	40.60	1468.66	41.20	1485.81	41.80	1502.95	42.40	1520.09	43.00
1434.66	39.01	1451.81	40.61	1468.95	41.21	1486.09	41.81	1503.24	42.41	1520.38	43.01
1434.95	39.02	1452.09	40.62	1469.24	41.22	1486.38	41.82	1503.52	42.42	1520.66	43.02
1435.24	39.03	1452.38	40.63	1469.52	41.23	1486.66	41.83	1503.81	42.43	1520.95	43.03
1435.52	39.04	1452.66	40.64	1469.81	41.24	1486.95	41.84	1504.09	42.44	1521.24	43.04
1435.81	39.05	1452.95	40.65	1470.09	41.25	1487.24	41.85	1504.38	42.45	1521.52	43.05
1436.09	39.06	1453.24	40.66	1470.38	41.26	1487.52	41.86	1504.66	42.46	1521.81	43.06
1436.38	39.07	1453.52	40.67	1470.66	41.27	1487.81	41.87	1504.95	42.47	1522.09	43.07
1436.66	39.08	1453.81	40.68	1470.95	41.28	1488.09	41.88	1505.24	42.48	1522.38	43.08
1436.95	39.09	1454.09	40.69	1471.24	41.29	1488.38	41.89	1505.52	42.49	1522.66	43.09
1437.24	39.10	1454.38	40.70	1471.52	41.30	1488.66	41.90	1505.81	42.50	1522.95	43.10
1437.52	39.11	1454.66	40.71	1471.81	41.31	1488.95	41.91	1506.09	42.51	1523.24	43.11
1437.81	39.12	1454.95	40.72	1472.09	41.32	1489.24	41.92	1506.38	42.52	1523.52	43.12
1438.09	39.13	1455.24	40.73	1472.38	41.33	1489.52	41.93	1506.66	42.53	1523.81	43.13
1438.38	39.14	1455.52	40.74	1472.66	41.34	1489.81	41.94	1506.95	42.54	1524.09	43.14
1438.66	39.15	1455.81	40.75	1472.95	41.35	1490.09	41.95	1507.24	42.55	1524.38	43.15
1438.95	39.16	1456.09	40.76	1473.24	41.36	1490.38	41.96	1507.52	42.56	1524.66	43.16
1439.24	39.17	1456.38	40.77	1473.52	41.37	1490.66	41.97	1507.81	42.57	1524.95	43.17
1439.52	39.18	1456.66	40.78	1473.81	41.38	1490.95	41.98	1508.09	42.58	1525.24	43.18
1439.81	39.19	1456.95	40.79	1474.09	41.39	1491.24	41.99	1508.38	42.59	1525.52	43.19

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1525.81	43.20	1542.95	43.80	1560.09	44.40	1577.24	45.00	1594.38	45.60	1611.52	46.20
1526.09	43.21	1543.24	43.81	1560.38	44.41	1577.52	45.01	1594.66	45.61	1611.81	46.21
1526.36	43.22	1543.52	43.82	1560.66	44.42	1577.81	45.02	1594.95	45.62	1612.09	46.22
1526.64	43.23	1543.81	43.83	1560.95	44.43	1578.09	45.03	1595.24	45.63	1612.38	46.23
1526.92	43.24	1544.09	43.84	1561.24	44.44	1578.38	45.04	1595.52	45.64	1612.66	46.24
1527.21	43.25	1544.38	43.85	1561.52	44.45	1578.66	45.05	1595.81	45.65	1612.95	46.25
1527.50	43.26	1544.66	43.86	1561.81	44.46	1578.95	45.06	1596.09	45.66	1613.23	46.26
1527.78	43.27	1544.95	43.87	1562.09	44.47	1579.24	45.07	1596.38	45.67	1613.52	46.27
1528.07	43.28	1545.24	43.88	1562.38	44.48	1579.52	45.08	1596.66	45.68	1613.81	46.28
1528.35	43.29	1545.52	43.89	1562.67	44.49	1579.81	45.09	1596.95	45.69	1614.09	46.29
1528.64	43.30	1545.81	43.90	1562.95	44.50	1580.09	45.10	1597.24	45.70	1614.38	46.30
1528.92	43.31	1546.09	43.91	1563.24	44.51	1580.38	45.11	1597.52	45.71	1614.66	46.31
1529.21	43.32	1546.38	43.92	1563.52	44.52	1580.66	45.12	1597.81	45.72	1614.95	46.32
1529.49	43.33	1546.66	43.93	1563.81	44.53	1580.95	45.13	1598.09	45.73	1615.24	46.33
1529.78	43.34	1546.95	43.94	1564.09	44.54	1581.24	45.14	1598.38	45.74	1615.52	46.34
1530.07	43.35	1547.24	43.95	1564.38	44.55	1581.52	45.15	1598.66	45.75	1615.81	46.35
1530.35	43.36	1547.52	43.96	1564.66	44.56	1581.81	45.16	1598.95	45.76	1616.09	46.36
1530.64	43.37	1547.81	43.97	1564.95	44.57	1582.09	45.17	1599.24	45.77	1616.38	46.37
1530.92	43.38	1548.09	43.98	1565.24	44.58	1582.38	45.18	1599.52	45.78	1616.66	46.38
1531.21	43.39	1548.38	43.99	1565.52	44.59	1582.66	45.19	1599.81	45.79	1616.95	46.39
1531.50	43.40	1548.66	44.00	1565.81	44.60	1582.95	45.20	1600.09	45.80	1617.24	46.40
1531.78	43.41	1548.95	44.01	1566.09	44.61	1583.24	45.21	1600.38	45.81	1617.52	46.41
1532.07	43.42	1549.24	44.02	1566.38	44.62	1583.52	45.22	1600.66	45.82	1617.81	46.42
1532.35	43.43	1549.52	44.03	1566.66	44.63	1583.81	45.23	1600.95	45.83	1618.09	46.43
1532.64	43.44	1549.81	44.04	1566.95	44.64	1584.09	45.24	1601.24	45.84	1618.38	46.44
1532.92	43.45	1550.09	44.05	1567.24	44.65	1584.38	45.25	1601.52	45.85	1618.66	46.45
1533.21	43.46	1550.38	44.06	1567.52	44.66	1584.66	45.26	1601.81	45.86	1618.95	46.46
1533.50	43.47	1550.66	44.07	1567.81	44.67	1584.95	45.27	1602.09	45.87	1619.24	46.47
1533.78	43.48	1550.95	44.08	1568.09	44.68	1585.24	45.28	1602.38	45.88	1619.52	46.48
1534.07	43.49	1551.24	44.09	1568.38	44.69	1585.52	45.29	1602.66	45.89	1619.81	46.49
1534.35	43.50	1551.52	44.10	1568.66	44.70	1585.81	45.30	1602.95	45.90	1620.09	46.50
1534.64	43.51	1551.81	44.11	1568.95	44.71	1586.09	45.31	1603.24	45.91	1620.38	46.51
1534.92	43.52	1552.09	44.12	1569.24	44.72	1586.38	45.32	1603.52	45.92	1620.66	46.52
1535.21	43.53	1552.38	44.13	1569.52	44.73	1586.66	45.33	1603.81	45.93	1620.95	46.53
1535.50	43.54	1552.66	44.14	1569.81	44.74	1586.95	45.34	1604.09	45.94	1621.24	46.54
1535.78	43.55	1552.95	44.15	1570.09	44.75	1587.24	45.35	1604.38	45.95	1621.52	46.55
1536.07	43.56	1553.24	44.16	1570.38	44.76	1587.52	45.36	1604.66	45.96	1621.81	46.56
1536.35	43.57	1553.52	44.17	1570.66	44.77	1587.81	45.37	1604.95	45.97	1622.09	46.57
1536.64	43.58	1553.81	44.18	1570.95	44.78	1588.09	45.38	1605.24	45.98	1622.38	46.58
1536.92	43.59	1554.09	44.19	1571.24	44.79	1588.38	45.39	1605.52	45.99	1622.66	46.59
1537.21	43.60	1554.38	44.20	1571.52	44.80	1588.66	45.40	1605.81	46.00	1622.95	46.60
1537.50	43.61	1554.66	44.21	1571.81	44.81	1588.95	45.41	1606.09	46.01	1623.24	46.61
1537.78	43.62	1554.95	44.22	1572.09	44.82	1589.24	45.42	1606.38	46.02	1623.52	46.62
1538.07	43.63	1555.24	44.23	1572.38	44.83	1589.52	45.43	1606.66	46.03	1623.81	46.63
1538.35	43.64	1555.52	44.24	1572.66	44.84	1589.81	45.44	1606.95	46.04	1624.09	46.64
1538.64	43.65	1555.81	44.25	1572.95	44.85	1590.09	45.45	1607.24	46.05	1624.38	46.65
1538.92	43.66	1556.09	44.26	1573.24	44.86	1590.38	45.46	1607.52	46.06	1624.66	46.66
1539.21	43.67	1556.38	44.27	1573.52	44.87	1590.66	45.47	1607.81	46.07	1624.95	46.67
1539.50	43.68	1556.66	44.28	1573.81	44.88	1590.95	45.48	1608.09	46.08	1625.24	46.68
1539.78	43.69	1556.95	44.29	1574.09	44.89	1591.24	45.49	1608.38	46.09	1625.52	46.69
1540.07	43.70	1557.24	44.30	1574.38	44.90	1591.52	45.50	1608.66	46.10	1625.81	46.70
1540.35	43.71	1557.52	44.31	1574.66	44.91	1591.81	45.51	1608.95	46.11	1626.09	46.71
1540.64	43.72	1557.81	44.32	1574.95	44.92	1592.09	45.52	1609.24	46.12	1626.38	46.72
1540.92	43.73	1558.09	44.33	1575.24	44.93	1592.38	45.53	1609.52	46.13	1626.66	46.73
1541.21	43.74	1558.38	44.34	1575.52	44.94	1592.66	45.54	1609.81	46.14	1626.95	46.74
1541.50	43.75	1558.66	44.35	1575.81	44.95	1592.95	45.55	1610.09	46.15	1627.24	46.75
1541.78	43.76	1558.95	44.36	1576.09	44.96	1593.24	45.56	1610.38	46.16	1627.52	46.76
1542.07	43.77	1559.24	44.37	1576.38	44.97	1593.52	45.57	1610.66	46.17	1627.81	46.77
1542.35	43.78	1559.52	44.38	1576.66	44.98	1593.81	45.58	1610.95	46.18	1628.09	46.78
1542.64	43.79	1559.81	44.39	1576.95	44.99	1594.09	45.59	1611.24	46.19	1628.38	46.79

QPP Contributions – TABLE A: Continuous Employment
12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods per year.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods per year from 1987-24 to 1998-09.

QPP Contributions – TABLE A: Continuous Employment

QPP Contributions		12 pay periods per year			Remuneration		Deduction		Remuneration		Deduction	
					Remuneration	Deduction	Remuneration	Deduction				
2040.09	2.040.37	2.057.24	2.057.51	2.074.38	62.40	2.091.52	63.00	2.108.66	63.60	2.125.81	64.20	
2040.38	2.040.65	2.057.52	2.057.79	2.074.66	62.41	2.091.81	63.01	2.108.95	63.61	2.126.09	64.21	
2040.66	2.040.94	2.057.80	2.058.08	2.074.95	62.42	2.092.09	63.02	2.109.24	63.62	2.126.38	64.22	
2040.95	2.041.23	2.058.09	2.058.37	2.075.24	62.43	2.092.38	63.03	2.109.53	63.63	2.126.66	64.23	
2041.24	2.041.51	2.058.38	2.058.65	2.075.52	62.44	2.092.67	63.04	2.109.82	63.64	2.126.95	64.24	
2041.52	2.041.80	2.058.66	2.058.94	2.075.81	62.45	2.092.96	63.05	2.110.11	63.65	2.127.24	64.25	
2041.81	2.042.08	2.058.95	2.059.23	2.076.09	62.46	2.093.24	63.06	2.110.40	63.66	2.127.52	64.26	
2042.09	2.042.37	2.059.24	2.059.52	2.076.38	62.47	2.093.53	63.07	2.110.69	63.67	2.127.81	64.27	
2042.36	2.042.65	2.059.52	2.059.80	2.076.66	62.48	2.093.81	63.08	2.110.98	63.68	2.128.10	64.28	
2042.65	2.042.94	2.059.81	2.060.08	2.076.95	62.49	2.094.10	63.09	2.111.27	63.69	2.128.39	64.29	
2042.93	2.043.23	2.060.09	2.060.37	2.077.24	62.50	2.094.38	63.10	2.111.56	63.70	2.128.68	64.30	
2043.21	2.043.51	2.060.38	2.060.65	2.077.52	62.51	2.094.67	63.11	2.111.85	63.71	2.128.97	64.31	
2043.52	2.043.80	2.060.66	2.060.94	2.077.81	62.52	2.094.95	63.12	2.112.14	63.72	2.129.26	64.32	
2043.81	2.044.08	2.060.95	2.061.23	2.078.09	62.53	2.095.24	63.13	2.112.43	63.73	2.129.55	64.33	
2044.09	2.044.37	2.061.24	2.061.51	2.078.38	62.54	2.095.52	63.14	2.112.72	63.74	2.129.84	64.34	
2044.38	2.044.65	2.061.52	2.061.80	2.078.66	62.55	2.095.81	63.15	2.113.01	63.75	2.130.13	64.35	
2044.66	2.044.94	2.061.81	2.062.08	2.078.95	62.56	2.096.09	63.16	2.113.30	63.76	2.130.42	64.36	
2044.95	2.045.23	2.062.09	2.062.37	2.079.24	62.57	2.096.38	63.17	2.113.59	63.77	2.130.71	64.37	
2045.24	2.045.51	2.062.38	2.062.65	2.079.52	62.58	2.096.66	63.18	2.113.88	63.78	2.131.00	64.38	
2045.52	2.045.80	2.062.66	2.062.94	2.079.81	62.59	2.096.95	63.19	2.114.17	63.79	2.131.29	64.39	
2045.81	2.046.08	2.062.95	2.063.23	2.079.81	62.60	2.097.24	63.20	2.114.46	63.80	2.131.58	64.40	
2046.09	2.046.37	2.063.24	2.063.51	2.080.09	62.61	2.097.52	63.21	2.114.75	63.81	2.131.87	64.41	
2046.38	2.046.65	2.063.52	2.063.80	2.080.38	62.62	2.097.81	63.22	2.115.04	63.82	2.132.16	64.42	
2046.66	2.046.94	2.063.81	2.064.08	2.080.66	62.63	2.098.09	63.23	2.115.33	63.83	2.132.45	64.43	
2046.95	2.047.23	2.064.09	2.064.37	2.080.95	62.64	2.098.38	63.24	2.115.62	63.84	2.132.74	64.44	
2047.24	2.047.51	2.064.38	2.064.65	2.081.24	62.65	2.098.66	63.25	2.115.91	63.85	2.133.03	64.45	
2047.52	2.047.80	2.064.66	2.064.94	2.081.52	62.66	2.098.95	63.26	2.116.20	63.86	2.133.32	64.46	
2047.81	2.048.08	2.064.95	2.065.23	2.081.81	62.67	2.099.24	63.27	2.116.49	63.87	2.133.61	64.47	
2048.09	2.048.37	2.065.24	2.065.51	2.082.09	62.68	2.099.52	63.28	2.116.78	63.88	2.133.90	64.48	
2048.38	2.048.65	2.065.52	2.065.80	2.082.38	62.69	2.099.81	63.29	2.117.07	63.89	2.134.19	64.49	
2048.66	2.048.94	2.065.81	2.066.08	2.082.66	62.70	2.100.09	63.30	2.117.36	63.90	2.134.48	64.50	
2048.95	2.049.23	2.066.09	2.066.37	2.082.95	62.71	2.100.38	63.31	2.117.65	63.91	2.134.77	64.51	
2049.24	2.049.51	2.066.38	2.066.65	2.083.24	62.72	2.100.66	63.32	2.117.94	63.92	2.135.06	64.52	
2049.52	2.049.80	2.066.66	2.066.94	2.083.52	62.73	2.100.95	63.33	2.118.23	63.93	2.135.35	64.53	
2049.81	2.050.08	2.066.95	2.067.23	2.083.81	62.74	2.101.24	63.34	2.118.52	63.94	2.135.64	64.54	
2050.09	2.050.37	2.067.24	2.067.51	2.084.09	62.75	2.101.52	63.35	2.118.81	63.95	2.135.93	64.55	
2050.38	2.050.65	2.067.52	2.067.80	2.084.38	62.76	2.101.81	63.36	2.119.10	63.96	2.136.22	64.56	
2050.66	2.050.94	2.067.81	2.068.08	2.084.66	62.77	2.102.09	63.37	2.119.39	63.97	2.136.51	64.57	
2050.95	2.051.23	2.068.09	2.068.37	2.084.95	62.78	2.102.38	63.38	2.119.68	63.98	2.136.80	64.58	
2051.24	2.051.51	2.068.38	2.068.65	2.085.24	62.79	2.102.66	63.39	2.119.97	63.99	2.137.09	64.59	
2051.52	2.051.80	2.068.66	2.068.94	2.085.52	62.80	2.102.95	63.40	2.120.26	64.00	2.137.38	64.60	
2051.81	2.052.08	2.068.95	2.069.23	2.085.81	62.81	2.103.24	63.41	2.120.55	64.01	2.137.67	64.61	
2052.09	2.052.37	2.069.24	2.069.51	2.086.09	62.82	2.103.52	63.42	2.120.84	64.02	2.137.96	64.62	
2052.38	2.052.65	2.069.52	2.069.80	2.086.38	62.83	2.103.81	63.43	2.121.13	64.03	2.138.25	64.63	
2052.66	2.052.94	2.069.81	2.070.08	2.086.66	62.84	2.104.09	63.44	2.121.42	64.04	2.138.54	64.64	
2052.93	2.053.23	2.070.09	2.070.37	2.086.95	62.85	2.104.38	63.45	2.121.71	64.05	2.138.83	64.65	
2053.21	2.053.51	2.070.38	2.070.65	2.087.24	62.86	2.104.66	63.46	2.122.00	64.06	2.139.12	64.66	
2053.52	2.053.80	2.070.66	2.070.94	2.087.52	62.87	2.104.95	63.47	2.122.29	64.07	2.139.41	64.67	
2053.81	2.054.08	2.070.95	2.071.23	2.087.81	62.88	2.105.24	63.48	2.122.58	64.08	2.139.70	64.68	
2054.09	2.054.37	2.071.24	2.071.51	2.088.09	62.89	2.105.52	63.49	2.122.87	64.09	2.140.00	64.69	
2054.38	2.054.65	2.071.52	2.071.80	2.088.38	62.90	2.105.81	63.50	2.123.16	64.10	2.140.29	64.70	
2054.66	2.054.94	2.071.81	2.072.08	2.088.66	62.91	2.106.09	63.51	2.123.45	64.11	2.140.58	64.71	
2054.95	2.055.23	2.072.09	2.072.37	2.088.95	62.92	2.106.38	63.52	2.123.74	64.12	2.140.87	64.72	
2055.24	2.055.51	2.072.38	2.072.65	2.089.24	62.93	2.106.66	63.53	2.124.03	64.13	2.141.16	64.73	
2055.52	2.055.80	2.072.66	2.072.94	2.089.51	62.94	2.106.95	63.54	2.124.32	64.14	2.141.45	64.74	
2055.81	2.056.08	2.072.95	2.073.23	2.089.80	62.95	2.107.24	63.55	2.124.61	64.15	2.141.74	64.75	
2056.09	2.056.37	2.073.24	2.073.51	2.090.08	62.96	2.107.52	63.56	2.124.90	64.16	2.142.03	64.76	
2056.38	2.056.65	2.073.52	2.073.80	2.090.37	62.97	2.107.81	63.57	2.125.19	64.17	2.142.32	64.77	
2056.66	2.056.94	2.073.81	2.074.08	2.090.65	62.98	2.108.09	63.58	2.125.48	64.18	2.142.61	64.78	
2056.95	2.057.23	2.074.09	2.074.37	2.090.94	62.99	2.108.38	63.59	2.125.77	64.19	2.142.90	64.79	

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods per year.

QPP Contributions - TABLE A: Continuous Employment

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods per year, with values ranging from 2,348.66 to 2,461.31.

QPP Contributions - TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year	
Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
2,451.52	75.60	2,468.66	76.20	2,485.81	76.80	2,502.95	77.40	2,520.09	78.00	2,537.24	78.60
2,451.81	75.61	2,468.95	76.21	2,486.10	76.81	2,503.24	77.41	2,520.38	78.01	2,537.53	78.61
2,452.09	75.62	2,469.24	76.22	2,486.39	76.82	2,503.52	77.42	2,520.66	78.02	2,537.80	78.62
2,452.38	75.63	2,469.52	76.23	2,486.68	76.83	2,503.80	77.43	2,520.95	78.03	2,538.09	78.63
2,452.66	75.64	2,469.81	76.24	2,486.97	76.84	2,504.09	77.44	2,521.24	78.04	2,538.38	78.64
2,452.95	75.65	2,470.09	76.25	2,487.25	76.85	2,504.38	77.45	2,521.51	78.05	2,538.66	78.65
2,453.24	75.66	2,470.38	76.26	2,487.54	76.86	2,504.66	77.46	2,521.80	78.06	2,538.95	78.66
2,453.52	75.67	2,470.66	76.27	2,487.82	76.87	2,504.95	77.47	2,522.08	78.07	2,539.23	78.67
2,453.81	75.68	2,470.95	76.28	2,488.09	76.88	2,505.24	77.48	2,522.37	78.08	2,539.52	78.68
2,454.09	75.69	2,471.23	76.29	2,488.38	76.89	2,505.52	77.49	2,522.66	78.09	2,539.80	78.69
2,454.38	75.70	2,471.52	76.30	2,488.66	76.90	2,505.81	77.50	2,522.95	78.10	2,540.09	78.70
2,454.66	75.71	2,471.80	76.31	2,488.95	76.91	2,506.09	77.51	2,523.24	78.11	2,540.37	78.71
2,454.95	75.72	2,472.09	76.32	2,489.24	76.92	2,506.38	77.52	2,523.52	78.12	2,540.66	78.72
2,455.24	75.73	2,472.38	76.33	2,489.52	76.93	2,506.66	77.53	2,523.81	78.13	2,540.95	78.73
2,455.52	75.74	2,472.66	76.34	2,489.81	76.94	2,506.95	77.54	2,524.09	78.14	2,541.24	78.74
2,455.81	75.75	2,472.95	76.35	2,490.09	76.95	2,507.24	77.55	2,524.38	78.15	2,541.52	78.75
2,456.09	75.76	2,473.23	76.36	2,490.38	76.96	2,507.52	77.56	2,524.66	78.16	2,541.81	78.76
2,456.38	75.77	2,473.52	76.37	2,490.66	76.97	2,507.81	77.57	2,524.95	78.17	2,542.09	78.77
2,456.66	75.78	2,473.81	76.38	2,490.95	76.98	2,508.09	77.58	2,525.24	78.18	2,542.38	78.78
2,456.95	75.79	2,474.09	76.39	2,491.23	76.99	2,508.38	77.59	2,525.52	78.19	2,542.66	78.79
2,457.24	75.80	2,474.38	76.40	2,491.52	77.00	2,508.66	77.60	2,525.81	78.20	2,542.95	78.80
2,457.52	75.81	2,474.66	76.41	2,491.80	77.01	2,508.95	77.61	2,526.09	78.21	2,543.24	78.81
2,457.81	75.82	2,474.95	76.42	2,492.09	77.02	2,509.24	77.62	2,526.38	78.22	2,543.52	78.82
2,458.09	75.83	2,475.24	76.43	2,492.38	77.03	2,509.52	77.63	2,526.66	78.23	2,543.81	78.83
2,458.38	75.84	2,475.52	76.44	2,492.66	77.04	2,509.81	77.64	2,526.95	78.24	2,544.09	78.84
2,458.66	75.85	2,475.81	76.45	2,492.95	77.05	2,510.09	77.65	2,527.24	78.25	2,544.38	78.85
2,458.95	75.86	2,476.09	76.46	2,493.24	77.06	2,510.38	77.66	2,527.52	78.26	2,544.66	78.86
2,459.24	75.87	2,476.38	76.47	2,493.52	77.07	2,510.66	77.67	2,527.81	78.27	2,544.95	78.87
2,459.52	75.88	2,476.66	76.48	2,493.81	77.08	2,510.95	77.68	2,528.09	78.28	2,545.24	78.88
2,459.81	75.89	2,476.95	76.49	2,494.09	77.09	2,511.24	77.69	2,528.38	78.29	2,545.52	78.89
2,460.09	75.90	2,477.24	76.50	2,494.38	77.10	2,511.52	77.70	2,528.66	78.30	2,545.81	78.90
2,460.38	75.91	2,477.52	76.51	2,494.66	77.11	2,511.81	77.71	2,528.95	78.31	2,546.09	78.91
2,460.66	75.92	2,477.81	76.52	2,494.95	77.12	2,512.09	77.72	2,529.24	78.32	2,546.38	78.92
2,460.95	75.93	2,478.09	76.53	2,495.24	77.13	2,512.38	77.73	2,529.52	78.33	2,546.66	78.93
2,461.24	75.94	2,478.38	76.54	2,495.52	77.14	2,512.66	77.74	2,529.81	78.34	2,546.95	78.94
2,461.52	75.95	2,478.66	76.55	2,495.81	77.15	2,512.95	77.75	2,530.09	78.35	2,547.24	78.95
2,461.81	75.96	2,478.95	76.56	2,496.09	77.16	2,513.24	77.76	2,530.38	78.36	2,547.52	78.96
2,462.09	75.97	2,479.24	76.57	2,496.38	77.17	2,513.52	77.77	2,530.66	78.37	2,547.81	78.97
2,462.38	75.98	2,479.52	76.58	2,496.66	77.18	2,513.81	77.78	2,530.95	78.38	2,548.09	78.98
2,462.66	75.99	2,479.81	76.59	2,496.95	77.19	2,514.09	77.79	2,531.24	78.39	2,548.38	78.99
2,462.95	76.00	2,480.09	76.60	2,497.24	77.20	2,514.38	77.80	2,531.52	78.40	2,548.66	79.00
2,463.24	76.01	2,480.38	76.61	2,497.52	77.21	2,514.66	77.81	2,531.81	78.41	2,548.95	79.01
2,463.52	76.02	2,480.66	76.62	2,497.81	77.22	2,514.95	77.82	2,532.09	78.42	2,549.24	79.02
2,463.81	76.03	2,480.95	76.63	2,498.09	77.23	2,515.24	77.83	2,532.38	78.43	2,549.52	79.03
2,464.09	76.04	2,481.24	76.64	2,498.38	77.24	2,515.52	77.84	2,532.66	78.44	2,549.81	79.04
2,464.38	76.05	2,481.52	76.65	2,498.66	77.25	2,515.81	77.85	2,532.95	78.45	2,550.09	79.05
2,464.66	76.06	2,481.81	76.66	2,498.95	77.26	2,516.09	77.86	2,533.24	78.46	2,550.38	79.06
2,464.95	76.07	2,482.09	76.67	2,499.24	77.27	2,516.38	77.87	2,533.52	78.47	2,550.66	79.07
2,465.24	76.08	2,482.38	76.68	2,499.52	77.28	2,516.66	77.88	2,533.81	78.48	2,550.95	79.08
2,465.52	76.09	2,482.66	76.69	2,499.81	77.29	2,516.95	77.89	2,534.09	78.49	2,551.24	79.09
2,465.81	76.10	2,482.95	76.70	2,500.09	77.30	2,517.24	77.90	2,534.38	78.50	2,551.52	79.10
2,466.09	76.11	2,483.24	76.71	2,500.38	77.31	2,517.52	77.91	2,534.66	78.51	2,551.81	79.11
2,466.38	76.12	2,483.52	76.72	2,500.66	77.32	2,517.81	77.92	2,534.95	78.52	2,552.09	79.12
2,466.66	76.13	2,483.81	76.73	2,500.95	77.33	2,518.09	77.93	2,535.24	78.53	2,552.38	79.13
2,466.95	76.14	2,484.09	76.74	2,501.24	77.34	2,518.38	77.94	2,535.52	78.54	2,552.66	79.14
2,467.24	76.15	2,484.38	76.75	2,501.52	77.35	2,518.66	77.95	2,535.81	78.55	2,552.95	79.15
2,467.52	76.16	2,484.66	76.76	2,501.81	77.36	2,518.95	77.96	2,536.09	78.56	2,553.24	79.16
2,467.81	76.17	2,484.95	76.77	2,502.09	77.37	2,519.24	77.97	2,536.38	78.57	2,553.52	79.17
2,468.09	76.18	2,485.24	76.78	2,502.38	77.38	2,519.52	77.98	2,536.66	78.58	2,553.81	79.18
2,468.38	76.19	2,485.52	76.79	2,502.66	77.39	2,519.81	77.99	2,536.95	78.59	2,554.09	79.19

QPP Contributions – TABLE A: Continuous Employment

Table with 12 columns: 6 columns for '12 pay periods per year' (Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction) and 6 columns for '12 pay periods per year' (Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction).

QPP Contributions – TABLE A: Continuous Employment 12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows 1-8339.

QPP Contributions – TABLE A: 12 periods

12 pay periods per year
QPP Contributions – TABLE A: Continuous Employment

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods from 2760.09 to 2774.09.

QPP Contributions – TABLE A: 12 periods

Rate per day

QPP Contributions – TABLE B: Non-Continuous Employment

For rates exceeding \$100.15, consult page 33 of the Guide for Employers (TP-1015,G-V), or page 23 of the Guide for Small Business Employers (TPF-1015,GP-V).

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per day by the number of days for which remuneration is paid.

Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction		
0.00	14.58	0.00	0.50	43.01	43.29	1.00	1.50	57.30	57.57	71.58	71.86	85.87	86.15
14.59	15.00	0.01	0.51	43.30	43.57	1.01	1.51	57.58	57.86	71.87	72.15	86.16	86.43
15.01	15.29	0.02	0.52	43.38	43.86	1.02	1.52	57.87	58.15	72.16	72.43	86.44	86.72
15.30	15.57	0.03	0.53	43.87	44.15	1.03	1.53	58.16	58.43	72.44	72.72	86.73	87.00
15.58	15.86	0.04	0.54	44.16	44.43	1.04	1.54	58.44	58.72	72.73	73.00	87.01	87.29
15.87	16.15	0.05	0.55	44.44	44.72	1.05	1.55	58.73	59.00	73.01	73.29	87.30	87.57
16.16	16.43	0.06	0.56	44.73	45.00	1.06	1.56	59.01	59.29	73.30	73.57	87.58	87.86
16.44	16.72	0.07	0.57	45.01	45.29	1.07	1.57	59.30	59.58	73.58	73.86	87.87	88.15
16.73	17.00	0.08	0.58	45.30	45.57	1.08	1.58	59.59	59.86	73.87	74.15	88.16	88.43
17.01	17.29	0.09	0.59	45.58	45.86	1.09	1.59	59.87	60.15	74.16	74.43	88.44	88.72
17.30	17.57	0.10	0.60	45.87	46.15	1.10	1.60	60.16	60.43	74.44	74.72	88.73	89.00
17.58	17.86	0.11	0.61	46.16	46.43	1.11	1.61	60.44	60.72	74.73	75.00	89.01	89.29
17.87	18.15	0.12	0.62	46.44	46.72	1.12	1.62	60.73	61.00	75.01	75.29	89.30	89.57
18.16	18.43	0.13	0.63	46.73	47.00	1.13	1.63	61.01	61.29	75.30	75.57	89.58	89.86
18.44	18.72	0.14	0.64	47.01	47.29	1.14	1.64	61.30	61.57	75.58	75.86	89.87	90.15
18.73	19.00	0.15	0.65	47.30	47.57	1.15	1.65	61.58	61.86	75.87	76.15	90.16	90.43
19.01	19.29	0.16	0.66	47.58	47.86	1.16	1.66	61.87	62.15	76.16	76.43	90.44	90.72
19.30	19.57	0.17	0.67	47.87	48.15	1.17	1.67	62.16	62.43	76.44	76.72	90.73	91.00
19.58	19.86	0.18	0.68	48.16	48.43	1.18	1.68	62.44	62.72	76.73	77.00	91.01	91.29
19.87	20.15	0.19	0.69	48.44	48.72	1.19	1.69	62.73	63.00	77.01	77.29	91.30	91.57
20.16	20.43	0.20	0.70	48.73	49.00	1.20	1.70	63.01	63.29	77.30	77.57	91.58	91.86
20.44	20.72	0.21	0.71	49.01	49.29	1.21	1.71	63.30	63.58	77.58	77.86	91.87	92.15
20.73	21.00	0.22	0.72	49.30	49.57	1.22	1.72	63.58	63.86	77.87	78.15	92.16	92.43
21.01	21.29	0.23	0.73	49.58	49.86	1.23	1.73	63.87	64.15	78.16	78.43	92.44	92.72
21.30	21.57	0.24	0.74	49.87	50.15	1.24	1.74	64.16	64.43	78.44	78.72	92.73	93.00
21.58	21.86	0.25	0.75	50.16	50.43	1.25	1.75	64.44	64.72	78.73	79.00	93.01	93.29
21.87	22.15	0.26	0.76	50.44	50.72	1.26	1.76	64.73	65.00	79.01	79.29	93.30	93.57
22.16	22.43	0.27	0.77	50.73	51.00	1.27	1.77	65.01	65.29	79.30	79.57	93.58	93.86
22.44	22.72	0.28	0.78	51.01	51.29	1.28	1.78	65.30	65.57	79.58	79.86	93.87	94.15
22.73	23.00	0.29	0.79	51.30	51.57	1.29	1.79	65.58	65.86	79.87	80.15	94.16	94.43
23.01	23.29	0.30	0.80	51.58	51.86	1.30	1.80	65.87	66.15	80.16	80.43	94.44	94.72
23.30	23.57	0.31	0.81	51.87	52.15	1.31	1.81	66.16	66.43	80.44	80.72	94.73	95.00
23.58	23.86	0.32	0.82	52.16	52.43	1.32	1.82	66.44	66.72	80.73	81.00	95.01	95.29
23.87	24.15	0.33	0.83	52.44	52.72	1.33	1.83	66.73	67.00	81.01	81.29	95.30	95.57
24.16	24.43	0.34	0.84	52.73	53.00	1.34	1.84	67.01	67.29	81.30	81.57	95.58	95.86
24.44	24.72	0.35	0.85	53.01	53.29	1.35	1.85	67.30	67.57	81.58	81.86	95.87	96.15
24.73	25.00	0.36	0.86	53.30	53.57	1.36	1.86	67.58	67.86	81.87	82.15	96.16	96.43
25.01	25.29	0.37	0.87	53.58	53.86	1.37	1.87	67.87	68.15	82.16	82.43	96.44	96.72
25.30	25.57	0.38	0.88	53.87	54.15	1.38	1.88	68.16	68.43	82.44	82.72	96.73	97.00
25.58	25.86	0.39	0.89	54.16	54.43	1.39	1.89	68.44	68.72	82.73	83.00	97.01	97.29
25.87	26.15	0.40	0.90	54.44	54.72	1.40	1.90	68.73	69.00	83.01	83.29	97.30	97.57
26.16	26.43	0.41	0.91	54.73	55.00	1.41	1.91	69.01	69.29	83.30	83.57	97.58	97.86
26.44	26.72	0.42	0.92	55.01	55.29	1.42	1.92	69.30	69.58	83.58	83.86	97.87	98.15
26.73	27.00	0.43	0.93	55.30	55.57	1.43	1.93	69.58	69.86	83.87	84.15	98.16	98.43
27.01	27.29	0.44	0.94	55.58	55.86	1.44	1.94	69.87	70.15	84.16	84.43	98.44	98.72
27.30	27.57	0.45	0.95	55.87	56.15	1.45	1.95	70.16	70.43	84.44	84.72	98.73	99.00
27.58	27.86	0.46	0.96	56.16	56.43	1.46	1.96	70.44	70.72	84.73	85.00	99.01	99.29
27.87	28.15	0.47	0.97	56.44	56.72	1.47	1.97	70.73	71.00	85.01	85.29	99.30	99.57
28.16	28.43	0.48	0.98	56.73	57.00	1.48	1.98	71.01	71.29	85.30	85.57	99.58	99.86
28.44	28.72	0.49	0.99	57.01	57.29	1.49	1.99	71.30	71.57	85.58	85.86	99.87	100.15

Rate per day

QPP Contributions – TABLE B: Non-Continuous Employment **Rate per hour**

For rates exceeding \$87.32, consult page 33 of the Guide for Employers (TP-1015.G-V), or page 23 of the Guide for Small Business Employers (TPF-1015.GP-V).

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per hour by the number of hours for which remuneration is paid.

Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction
0.00	1.75	0.00	16.17	15.90	16.17	0.50	30.46	30.18	30.46	1.00	44.74	58.75	59.03
1.76	2.17	16.18	16.46	16.18	16.46	0.51	30.47	30.47	30.74	1.01	45.03	59.04	59.32
2.18	2.46	16.47	16.74	16.47	16.74	0.52	31.03	30.75	31.03	1.02	45.32	59.33	59.60
2.47	2.74	16.75	17.03	16.75	17.03	0.53	31.04	31.04	31.32	1.03	45.61	59.61	59.89
2.75	3.03	17.04	17.32	17.04	17.32	0.54	31.33	31.33	31.60	1.04	45.90	59.90	60.17
3.04	3.32	17.33	17.60	17.33	17.60	0.55	31.61	31.61	31.89	1.05	46.19	60.18	60.46
3.33	3.60	17.61	17.89	17.61	17.89	0.56	31.90	31.90	32.17	1.06	46.48	60.47	60.74
3.61	3.89	17.90	18.17	17.90	18.17	0.57	32.18	32.18	32.46	1.07	46.77	60.75	61.03
3.90	4.17	18.18	18.46	18.18	18.46	0.58	32.47	32.47	32.74	1.08	47.06	61.04	61.32
4.18	4.46	18.47	18.74	18.47	18.74	0.59	32.75	32.75	33.03	1.09	47.35	61.33	61.60
4.47	4.74	18.75	19.03	18.75	19.03	0.60	33.04	33.04	33.32	1.10	47.64	61.61	61.89
4.75	5.03	19.04	19.32	19.04	19.32	0.61	33.33	33.33	33.60	1.11	47.93	61.90	62.17
5.04	5.32	19.33	19.60	19.33	19.60	0.62	33.61	33.61	33.89	1.12	48.22	62.18	62.46
5.33	5.60	19.61	19.89	19.61	19.89	0.63	33.90	33.90	34.17	1.13	48.51	62.47	62.74
5.61	5.89	19.90	20.17	19.90	20.17	0.64	34.18	34.18	34.46	1.14	48.80	62.75	63.03
5.90	6.17	20.18	20.46	20.18	20.46	0.65	34.47	34.47	34.74	1.15	49.09	63.04	63.32
6.18	6.46	20.47	20.74	20.47	20.74	0.66	34.75	34.75	35.03	1.16	49.38	63.33	63.60
6.47	6.74	20.75	21.03	20.75	21.03	0.67	35.04	35.04	35.32	1.17	49.67	63.61	63.89
6.75	7.03	21.04	21.32	21.04	21.32	0.68	35.33	35.33	35.60	1.18	49.96	63.90	64.17
7.04	7.32	21.33	21.60	21.33	21.60	0.69	35.61	35.61	35.89	1.19	50.25	64.18	64.46
7.33	7.60	21.61	21.89	21.61	21.89	0.70	35.90	35.90	36.17	1.20	50.54	64.47	64.74
7.61	7.89	21.90	22.17	21.90	22.17	0.71	36.18	36.18	36.46	1.21	50.83	64.75	65.03
7.90	8.17	22.18	22.46	22.18	22.46	0.72	36.47	36.47	36.74	1.22	51.12	65.04	65.32
8.18	8.46	22.47	22.74	22.47	22.74	0.73	36.75	36.75	37.03	1.23	51.41	65.33	65.60
8.47	8.74	22.75	23.03	22.75	23.03	0.74	37.04	37.04	37.32	1.24	51.70	65.61	65.89
8.75	9.03	23.04	23.32	23.04	23.32	0.75	37.33	37.33	37.60	1.25	51.99	65.90	66.17
9.04	9.32	23.33	23.60	23.33	23.60	0.76	37.61	37.61	37.89	1.26	52.28	66.18	66.46
9.33	9.60	23.61	23.89	23.61	23.89	0.77	37.90	37.90	38.17	1.27	52.57	66.47	66.74
9.61	9.89	23.90	24.17	23.90	24.17	0.78	38.18	38.18	38.46	1.28	52.86	66.75	67.03
9.90	10.17	24.18	24.46	24.18	24.46	0.79	38.47	38.47	38.74	1.29	53.15	67.04	67.32
10.18	10.46	24.47	24.74	24.47	24.74	0.80	38.75	38.75	39.03	1.30	53.44	67.33	67.60
10.47	10.74	24.75	25.03	24.75	25.03	0.81	39.04	39.04	39.32	1.31	53.73	67.61	67.89
10.75	11.03	25.04	25.32	25.04	25.32	0.82	39.33	39.33	39.60	1.32	54.02	67.90	68.17
11.04	11.32	25.33	25.60	25.33	25.60	0.83	39.61	39.61	39.89	1.33	54.31	68.18	68.46
11.33	11.60	25.61	25.89	25.61	25.89	0.84	39.90	39.90	40.17	1.34	54.60	68.47	68.74
11.61	11.89	25.90	26.17	25.90	26.17	0.85	40.18	40.18	40.46	1.35	54.89	68.75	69.03
11.90	12.17	26.18	26.46	26.18	26.46	0.86	40.47	40.47	40.74	1.36	55.18	69.04	69.32
12.18	12.46	26.47	26.74	26.47	26.74	0.87	40.75	40.75	41.03	1.37	55.47	69.33	69.60
12.47	12.74	26.75	27.03	26.75	27.03	0.88	41.04	41.04	41.32	1.38	55.76	69.61	69.89
12.75	13.03	27.04	27.32	27.04	27.32	0.89	41.33	41.33	41.60	1.39	56.05	69.90	70.17
13.04	13.32	27.33	27.60	27.33	27.60	0.90	41.61	41.61	41.89	1.40	56.34	70.18	70.46
13.33	13.60	27.61	27.89	27.61	27.89	0.91	41.90	41.90	42.17	1.41	56.63	70.47	70.74
13.61	13.89	27.90	28.17	27.90	28.17	0.92	42.18	42.18	42.46	1.42	56.92	70.75	71.03
13.90	14.17	28.18	28.46	28.18	28.46	0.93	42.47	42.47	42.74	1.43	57.21	71.04	71.32
14.18	14.46	28.47	28.74	28.47	28.74	0.94	42.75	42.75	43.03	1.44	57.50	71.33	71.60
14.47	14.74	28.75	29.03	28.75	29.03	0.95	43.04	43.04	43.32	1.45	57.79	71.61	71.89
14.75	15.03	29.04	29.32	29.04	29.32	0.96	43.33	43.33	43.60	1.46	58.08	71.90	72.17
15.04	15.32	29.33	29.60	29.33	29.60	0.97	43.61	43.61	43.89	1.47	58.37	72.18	72.46
15.33	15.60	29.61	29.89	29.61	29.89	0.98	43.90	43.90	44.17	1.48	58.66	72.47	72.74
15.61	15.89	29.90	30.17	29.90	30.17	0.99	44.18	44.18	44.46	1.49	58.95	72.75	73.03

Rate per hour

QPP Contributions – Table respecting the Calculation of the Exemption

Irregular pay periods

This table enables you to rapidly locate the exemption that applies to the number of days included in an irregular pay period. (See the section "Continuous employment" on page 33 of the Guide for Employers [TPP-1015-G-V] or on page 23 of the Guide for Small Business Employers [TPP-1015-GP-V].) An irregular pay period begins on one of the following three dates, depending on which is the closest to the date on which remuneration is paid: January 1 of the current year, the date on which the employee was hired, or the date on which the employee received his or her last pay.

No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption
1	67.30	46	441.09	91	872.60	136	1,304.10	181	1,735.61	226	2,167.12	271	2,598.63	316	3,030.13
2	67.30	47	450.68	92	882.19	137	1,313.69	182	1,745.20	227	2,176.71	272	2,608.21	317	3,039.72
3	67.30	48	460.27	93	891.78	138	1,323.28	183	1,753.79	228	2,186.30	273	2,617.80	318	3,048.31
4	67.30	49	469.86	94	901.36	139	1,332.87	184	1,763.38	229	2,195.89	274	2,627.39	319	3,056.90
5	67.30	50	479.45	95	910.95	140	1,342.46	185	1,773.97	230	2,205.47	275	2,636.98	320	3,066.49
6	67.30	51	489.04	96	920.54	141	1,352.05	186	1,783.56	231	2,215.06	276	2,646.57	321	3,076.08
7	67.30	52	498.63	97	930.13	142	1,361.64	187	1,793.15	232	2,224.65	277	2,656.16	322	3,085.67
8	67.30	53	508.21	98	939.72	143	1,371.23	188	1,802.73	233	2,234.24	278	2,665.75	323	3,095.26
9	67.30	54	517.80	99	949.31	144	1,380.82	189	1,812.32	234	2,243.83	279	2,675.34	324	3,104.84
10	95.89	55	527.39	100	958.90	145	1,390.41	190	1,821.91	235	2,253.42	280	2,684.93	325	3,114.43
11	105.47	56	536.98	101	968.49	146	1,400.00	191	1,831.50	236	2,263.01	281	2,694.52	326	3,124.02
12	115.06	57	546.57	102	978.08	147	1,409.58	192	1,841.09	237	2,272.60	282	2,704.10	327	3,133.61
13	124.65	58	556.16	103	987.67	148	1,419.17	193	1,850.68	238	2,282.19	283	2,713.69	328	3,143.20
14	134.24	59	565.75	104	997.26	149	1,428.76	194	1,860.27	239	2,291.78	284	2,723.28	329	3,152.79
15	143.83	60	575.34	105	1,006.84	150	1,438.35	195	1,869.86	240	2,301.36	285	2,732.87	330	3,162.38
16	153.42	61	584.93	106	1,016.43	151	1,447.94	196	1,879.45	241	2,310.95	286	2,742.46	331	3,171.97
17	163.01	62	594.52	107	1,026.02	152	1,457.53	197	1,889.04	242	2,320.54	287	2,752.05	332	3,181.56
18	172.60	63	604.10	108	1,035.61	153	1,467.12	198	1,898.63	243	2,330.13	288	2,761.64	333	3,191.15
19	182.19	64	613.69	109	1,045.20	154	1,476.71	199	1,908.21	244	2,339.72	289	2,771.23	334	3,200.74
20	191.78	65	623.28	110	1,054.79	155	1,486.30	200	1,917.80	245	2,349.31	290	2,780.82	335	3,210.33
21	201.36	66	632.87	111	1,064.38	156	1,495.89	201	1,927.39	246	2,358.90	291	2,790.41	336	3,220.92
22	210.95	67	642.46	112	1,073.97	157	1,505.47	202	1,936.98	247	2,368.49	292	2,800.00	337	3,230.51
23	220.54	68	652.05	113	1,083.56	158	1,515.06	203	1,946.57	248	2,378.08	293	2,809.58	338	3,240.10
24	230.13	69	661.64	114	1,093.15	159	1,524.65	204	1,956.16	249	2,387.67	294	2,819.17	339	3,250.68
25	239.72	70	671.23	115	1,102.73	160	1,534.24	205	1,965.75	250	2,397.26	295	2,828.76	340	3,260.27
26	249.31	71	680.82	116	1,112.32	161	1,543.83	206	1,975.34	251	2,406.84	296	2,838.35	341	3,269.86
27	258.90	72	690.41	117	1,121.91	162	1,553.42	207	1,984.93	252	2,416.43	297	2,847.94	342	3,279.45
28	268.49	73	700.00	118	1,131.50	163	1,563.01	208	1,994.52	253	2,426.02	298	2,857.53	343	3,289.04
29	278.08	74	709.58	119	1,141.09	164	1,572.60	209	2,004.10	254	2,435.61	299	2,867.12	344	3,298.63
30	287.67	75	719.17	120	1,150.68	165	1,582.19	210	2,013.69	255	2,445.20	300	2,876.71	345	3,308.21
31	297.26	76	728.76	121	1,160.27	166	1,591.78	211	2,023.28	256	2,454.79	301	2,886.30	346	3,317.80
32	306.84	77	738.35	122	1,169.86	167	1,601.36	212	2,032.87	257	2,464.38	302	2,895.89	347	3,327.39
33	316.43	78	747.94	123	1,179.45	168	1,610.95	213	2,042.46	258	2,473.97	303	2,905.48	348	3,336.98
34	326.02	79	757.53	124	1,189.04	169	1,620.54	214	2,052.05	259	2,483.56	304	2,915.06	349	3,346.57
35	335.61	80	767.12	125	1,198.63	170	1,630.13	215	2,061.64	260	2,493.15	305	2,924.65	350	3,356.16
36	345.20	81	776.71	126	1,208.21	171	1,639.72	216	2,071.23	261	2,502.73	306	2,934.24	351	3,365.75
37	354.79	82	786.30	127	1,217.80	172	1,649.31	217	2,080.82	262	2,512.32	307	2,943.83	352	3,375.34
38	364.38	83	795.89	128	1,227.39	173	1,658.90	218	2,090.41	263	2,521.91	308	2,953.42	353	3,384.93
39	373.97	84	805.48	129	1,236.98	174	1,668.49	219	2,100.00	264	2,531.50	309	2,963.01	354	3,394.52
40	383.56	85	815.07	130	1,246.57	175	1,678.08	220	2,109.58	265	2,541.09	310	2,972.60	355	3,404.10
41	393.15	86	824.66	131	1,256.16	176	1,687.67	221	2,119.17	266	2,550.68	311	2,982.19	356	3,413.69
42	402.73	87	834.24	132	1,265.75	177	1,697.26	222	2,128.76	267	2,560.27	312	2,991.78	357	3,423.28
43	412.32	88	843.83	133	1,275.34	178	1,706.84	223	2,138.35	268	2,569.86	313	3,001.36	358	3,432.87
44	421.91	89	853.42	134	1,284.93	179	1,716.43	224	2,147.94	269	2,579.45	314	3,010.95	359	3,442.46
45	431.50	90	863.01	135	1,294.52	180	1,726.02	225	2,157.53	270	2,589.04	315	3,020.54	360	3,452.05

Irregular pay periods

Regulation to revoke the Regulation respecting proof required in determining real estate tax refund *

An Act respecting real estate tax refund
(R.S.Q., c. R-20.1, s. 41, 1st par.)

1. (1) The Regulation respecting proof required in determining real estate tax refund is revoked.

(2) Subsection 1 applies in respect of real estate tax refund calculations for the year 1998 and subsequent years.

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

Regulation to amend the Regulation respecting the Québec Sales Tax **

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1, s. 677, 1st par.; 1997, c. 85, s. 716;
1998, c. 16, s. 313)

1. (1) Sections 176R1 and 176R2 of the Regulation respecting the Québec sales tax are revoked.

(2) Subsection 1, where it revokes paragraphs 1, 2, 4, 5 and 6 of section 176R1 of the Regulation, has effect in respect of supplies made after 23 April 1996.

(3) Subsection 1, where it revokes paragraph 3 of section 176R1 of the Regulation, applies to supplies for which all of the consideration becomes due after 31 December 1996 or is paid after that date without having become due.

(4) Subsection 1, where it revokes paragraph 7 of section 176R1 of the Regulation, has effect in respect of supplies for which consideration becomes due after

23 April 1996 or is paid after 23 April 1996 without having become due.

(5) Subsection 1, where it revokes section 176R2 of the Regulation and that section refers to paragraphs 4, 5 and 6 of section 176R1 of the Regulation, has effect in respect of supplies made after 23 April 1996.

(6) Subsection 1, where it revokes section 176R2 of the Regulation and that section refers to paragraph 7 of section 176R1 of the Regulation, has effect in respect of supplies for which consideration becomes due after 23 April 1996 or is paid after 23 April 1996 without having become due.

2. (1) Sections 217R1 to 219R1 of the Regulation are revoked.

(2) Subsection 1, where it revokes sections 217R1 and 217R2 of the Regulation, applies in respect of supplies made after 23 April 1996.

(3) Subsection 1, where it revokes sections 218R1 and 219R1 of the Regulation, has effect from 24 April 1996.

3. (1) Section 332R2 of the Regulation is replaced by the following:

“**332R2.** For the purposes of section 332 of the Act, another corporation is a prescribed corporation in relation to a particular corporation where the other corporation is a registrant resident in Québec and

(1) where each of the specified shares of the other corporation representing not less than 50 % of the total value and number of all specified shares of the other corporation is owned by a corporation referred to in subparagraph *a* or *b*, and each of the specified shares of the other corporation representing not less than 90 % of the total value and number of all specified shares of the other corporation

(a) is owned by the particular corporation;

(b) is owned by a corporation that is closely related to the particular corporation by reason of subparagraph 1 of the first paragraph of section 332 of the Act;

(c) is owned by

i. an employee of the other corporation, of a corporation that is closely related to the other corporation by reason of subparagraph 1 of the first paragraph of section 332 of the Act or of a corporation referred to in subparagraph *a* or *b*, or

* The Regulation respecting proof required in determining real estate tax refund (R.R.Q., 1981, c. R-20.1, r.2) was last amended by the Regulation made by Order in Council 1633-96 dated 18 December 1996 (1996, *G.O.* 2, 5523). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

** The Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992 (1992, *G.O.* 2, 4952) was last amended by the Regulation made by Order in Council 1635-96 dated 18 December 1996 (1996, *G.O.* 2, 5561). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

ii. a corporation, not less than 90 % of the total value and number of all specified shares of which are owned by employees referred to in subparagraph i; or

(d) cannot be traded on a stock exchange and is held in trust for the benefit of the other corporation or of an employee referred to in subparagraph i of subparagraph c and the beneficial ownership of which by the employee arose in respect of the employment of the employee; or

(2) where the specified shares of the other corporation representing not less than 90 % of the total value and number of all specified shares of the other corporation are owned by

(a) the particular corporation;

(b) a corporation that is closely related to the particular corporation by reason of subparagraph 1 of the first paragraph of section 332 of the Act; or

(c) a corporation that is a prescribed corporation in relation to the particular corporation by reason of subparagraph 1.

For the purposes of subparagraph c of subparagraph 1 of the first paragraph, the specified shares of the corporation referred to in subparagraph ii of that subparagraph c, or of the other corporation, as the case may be, that are owned by employees referred to in that subparagraph c are shares that cannot be traded on a stock exchange and the ownership of which by the employees arose in respect of their employment.”;

(2) Subsection 1, where it replaces the portion of the first paragraph of section 332R2 of the Regulation before subparagraph a of subparagraph 1, the portion of subparagraph 2 of the first paragraph of section 332R2 before subparagraph a and the second paragraph of section 332R2, has effect from 20 March 1997.

(3) Subsection 1, where it makes subparagraphs a, b, c and d of subparagraph 1 and subparagraphs a, b and c of subparagraph 2 of the first paragraph of section 332R2 of the Regulation, has effect from 2 June 1993.

4. (1) Section 351R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of property acquired after 23 April 1996.

5. (1) The Regulation is amended by inserting, after section 386R5, the following section:

“**386R5.1.** An alcoholic beverage or tobacco product that is acquired by a person for the purpose of making a

supply of the beverage or product for consideration that is not included as part of the consideration for a meal supplied together with the beverage or product is prescribed property, except where tax is payable in respect of the supply by the person of the beverage or product.”;

(2) Subsection 1 applies in respect of supplies of alcoholic beverages or tobacco products all or part of the consideration of which becomes due after 31 July 1995 and is not paid before 1 August 1995.

6. (1) Section 489.1R1 of the Regulation is amended

(1) by inserting, in the portion before paragraph 1, after the word “purposes”, the words “of the first paragraph”;

(2) by replacing, in the French text of paragraph 1, the words “corporation” and “corporations” by the words “société” and “sociétés”, as the case may be, wherever they appear;

(3) by replacing paragraph 2 by the following:

“(2) an associate of the person within the meaning of section 5 of the Act or another person whose business the person continues to carry on.”;

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

“For the purposes of the first paragraph, a person continues to carry on the business of another person where

(1) the person acquires all or substantially all of the assets of the other person’s business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.”;

(2) Paragraph 1 of subsection 1 has effect from 26 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 20 March 1997.

7. (1) Sections 489.1R2 and 489.1R3 of the Regulation are replaced by the following:

“**489.1R2.** For the purposes of the first paragraph of section 489.1 of the Act, the prescribed percentage is

(1) 50 %, from the first to the 2,500,000,000th millilitre of beer in respect of which a specific tax, or a specific duty imposed under subparagraph b or c of the first paragraph of section 79.11 of the Licenses Act

(R.S.Q., c. L-3), is payable in the particular calendar year; and

(2) 25 %, from the 2,500,000,001th to the 7,500,000,000th millilitre of beer in respect of which a specific tax, or a specific duty imposed under subparagraph *b* or *c* of the first paragraph of section 79.11 of the Licenses Act, is payable in the particular calendar year.

489.1R3. For the purposes of the first paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act, a millilitre shall be considered for the purposes of section 489.1R2 only at the time that tax is payable.”;

(2) Subsection 1 has effect from 26 March 1997

(a) where it replaces the portion of section 489.1R2 of the Regulation before paragraph 1 thereof;

(b) where it refers to the first paragraph of section 489.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) in section 489.1R3 of the Regulation, replaced thereby.

8. (1) The Regulation is amended by inserting, after section 489.1R3, the following:

“REDUCTION OF THE SPECIFIC TAX IN RESPECT OF ANY OTHER ALCOHOLIC BEVERAGE

Prescribed persons

489.1R4. For the purposes of the second paragraph of section 489.1 of the Act, a person is a prescribed person at a particular time if the person is a small-scale producer whose total number of millilitres of wine, cider or any other alcoholic beverage, other than beer, sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 300,000,000:

(1) where the person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(2) an associate of the person within the meaning of section 5 of the Act, or another person whose business the person continues to carry on.

For the purposes of the first paragraph, a person is a small-scale producer where the raw material used in the production comes primarily from land that is owned or rented by that person and is situated in Québec.

For the purposes of subparagraph 2 of the first paragraph, a person continues to carry on another person’s business where

(1) the person acquires all or substantially all the assets of the other person’s business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.

Reduction

489.1R5. For the purposes of the second paragraph of section 489.1 of the Act, the prescribed percentage is 100 %, from the first to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax, or a specific duty imposed under subparagraph *d* or *e* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3), would be payable, but for this section, in a particular calendar year.

Prescribed terms and conditions

489.1R6. For the purposes of the second paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act, a millilitre shall be considered for the purposes of section 489.1R5 only at the time that tax is payable.”;

(2) Subsection 1 has effect in respect of sales made after 25 March 1997. However, for the period that begins on 26 March 1997 and ends on 31 March 1998, section 489.1R5 of the Regulation, made by subsection 1, shall be read as follows:

“**489.1R5.** For the purposes of the second paragraph of section 489.1 of the Act, the prescribed amount is, as the case may be,

(1) 0.044 of a cent per millilitre, from the first to the 100,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax, or a specific duty imposed under subparagraph *d* or *e* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3), is payable in a particular calendar year; or

(2) 0.022 of a cent per millilitre, from the 100,000,001th to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax, or a specific duty imposed under subparagraph *d* or *e* of the first paragraph of section 79.11 of the Licenses Act, is payable in a particular calendar year.”.

9. (1) The Regulation is amended by inserting, after section 518R10, the following:

“SPECIFIC TAX ON LODGING

Prescribed sleeping-accommodation establishments

541.24R1. For the purposes of section 541.24 of the Act, the following establishments which are defined in the Regulation respecting tourist establishments (O.C. 747-91 (1991, G.O. 2, 1770)) are prescribed sleeping-accommodation establishments:

- (1) small hotels;
- (2) medium-sized hotels;
- (3) large hotels;
- (4) tourist homes;
- (5) bed and breakfast establishments;
- (6) hospitality villages;
- (7) outfitting operations.

Prescribed tourist regions

541.24R2. For the purposes of section 541.24 of the Act, the tourist regions that are listed in Schedule II.2 are prescribed tourist regions.”;

(2) Subsection 1 has effect from 1 April 1997. However, for the period from 1 April 1997 to 17 June 1997, the following are prescribed sleeping-accommodation establishments: hotel establishments, tourist homes, bed and breakfast establishments and outfitting operations, within the meaning of the Regulation respecting tourist establishments (O.C. 747-91 (1991, G.O. 2, 1770)).

10. (1) Section 663R1 of the Regulation is replaced by the following:

“**663R1.** For the purposes of the definition of “estimated tax” in section 663 of the Act, the prescribed amount, specified in prescribed manner, is

(1) where the rebate claimed under section 664, 665 or 667 of the Act is not based on the fair market value of the residential complex or the consideration for the supply of the complex, the amount determined by the formula

$$A \times \$40;$$

(2) in all other cases, the amount determined by the formula

$$B \times 3.4 \%$$

For the purposes of these formulas,

(1) A is

(a) where the residential complex is not a unit held in co-ownership, the number of square metres of the floor space of the complex; and

(b) where the residential complex is a unit held in co-ownership, the total of

i. the number of square metres of the floor space of the unit, and

ii. the amount equal to the total number of square metres of floor space of the common areas of the complex held in co-ownership in which the unit is situated multiplied by the fraction obtained by dividing the number of square metres of floor space of the unit by the total number of square metres of floor space of all unit held in co-ownership in the complex held in co-ownership;

(2) B is

(a) where, after tax under section 16 of the Act has become payable in respect of the supply by way of sale of the residential complex to an individual, a rebate under section 665 of the Act becomes payable to the individual, the consideration determined without reference to any tax other than tax under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(b) where, after tax under section 16 of the Act has become collectible by a builder in respect of the supply by way of sale of the residential complex, a rebate under section 667 of the Act becomes payable to the builder, the consideration determined without reference to any tax other than tax under Part IX of the Excise Tax Act;

(c) where the builder of the complex is deemed under section 223, 224, 225 or 226 of the Act, to have collected tax at any time and a rebate under section 664 or 667 of the Act becomes payable to the builder, the fair market value of the residential complex at that time, determined without reference to any tax other than tax under Part IX of the Excise Tax Act.”;

(2) Subsection 1 has effect from 1 July 1992.

11. (1) Section 663R2 of the Regulation is amended by replacing, in the first paragraph “663R3” by “663R1”.

(2) Subsection 1 has effect from 1 July 1992.

12. (1) Section 663R3 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 1992.

13. Section 677R11 of the Regulation is replaced by the following:

“**677R11.** For the purposes of subparagraph 60.1 of the first paragraph of section 677 of the Act, the prescribed method for determining the tax in respect of a vehicle, within the meaning of sections 677R12 and 677R32, as the case may be, of less than 3,000 kilograms and property related to the vehicle, within the meaning of section 677R12, where the vehicle is used in part outside Québec by a person who is not entitled to claim an input tax refund because of section 206.1 of the Act, is that provided for in sections 677R12 to 677R39.”

14. Section 677R12 of the Regulation is amended by replacing the definition of “vehicle” by the following:

““vehicle” means a motor vehicle used for interprovincial transportation, registered as a Category A vehicle or defined as a Category B or Category C vehicle under the Agreement, or a trailer, without regard to the place where it is used, excluding a vehicle leased for a period of 30 days or less.”

15. Section 677R14 of the Regulation is amended by replacing the third paragraph by the following:

“Furthermore, the carrier shall compute separately the tax in respect of a motor vehicle defined as a Category B or Category C vehicle under the Agreement by considering only the number of kilometres travelled by all of the motor vehicles of those categories assigned to interprovincial transportation.”

16. (1) Section 677R19 of the Regulation is amended

(1) by striking out paragraph 1;

(2) by replacing paragraph 2 by the following:

“(2) he must file with the Minister a return stating that he wishes to avail himself of sections 677R12 to 677R31;”;

(3) by striking out paragraph 6;

(4) by replacing paragraphs 7 and 8 by the following:

“(7) he must pay his suppliers the tax payable in respect of the acquisition of a vehicle or property related to the vehicle;

(8) he must require from the broker driver proof of payment of the tax due in Québec in respect of his vehicle;”;

(5) by striking out subparagraph *b* of paragraph 9;

(6) in paragraph 10,

(a) by replacing subparagraph *a* by the following:

“(a) the refund to which he may be entitled, if there is an overpayment of tax in respect of a vehicle or property related to the vehicle as a result of the computation provided for in section 677R13;”;

(b) by striking out subparagraph *b*;

(7) by replacing paragraph 11 by the following:

“(11) he must furnish to the broker driver a certificate setting forth all the details of the distribution of the tax made by the carrier in respect of the broker driver’s vehicle, he must keep a copy of the certificate and the vouchers related thereto;”

(2) Paragraph 1 of subsection 1 has effect from 1 August 1995.

(3) Paragraph 2 of subsection 1 has effect from 17 October 1997.

(4) Paragraph 3, the portion of paragraph 4 that replaces paragraph 7 of section 677R19 of the Regulation, and subparagraph *a* of paragraph 6 of subsection 1 apply in respect of tax that, at any particular time after 16 October 1997, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

(5) The portion of paragraph 4 that replaces paragraph 8 of section 677R19 of the Regulation, paragraph 5, subparagraph *b* of paragraph 6, and paragraph 7 of subsection 1 apply in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

However, for the period that begins on 1 August 1995 and ends on 16 October 1997, paragraph 11 of section 677R19 of the Regulation, replaced by paragraph 7 of subsection 1, shall be read as follows:

“(11) he must furnish to the broker driver a certificate setting forth all the details of the distribution of the tax made by the carrier in respect of the broker driver’s vehicle, he must file a copy with the Minister and he must keep the vouchers related thereto;”.

17. Section 677R23 of the Regulation is replaced by the following:

“**677R23.** Sections 677R24 to 677R26 apply to a carrier operating fewer than 11 motor vehicles assigned to interprovincial transportation and registered as Category A vehicles or defined as Category B or Category C vehicles under the Agreement, including vehicles of broker drivers.”.

18. (1) Section 677R28 of the Regulation is replaced by the following:

“**677R28.** Where there is an overpayment of tax as a result of the computation provided for in section 677R13, the broker driver is entitled to a refund. In this event, the broker driver must prove that he has paid the tax applicable in the other provinces in respect of the vehicle.”;

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

19. (1) Section 677R29 of the Regulation is amended by replacing the third paragraph by the following:

“Failing such proof, the broker driver shall pay to the Minister the tax computed on the fair value of the vehicle in the manner provided for in section 677R27, which applies with the necessary modifications.”;

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

20. (1) Section 677R30 of the Regulation is amended

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

“**677R30.** When a broker driver enters into a contract with a carrier for the first time, the broker driver shall pay to the Minister, for each of his vehicles that he has already used, the tax computed on their fair value in the manner provided for in section 677R27, which applies with the necessary modifications, unless the broker driver has already paid the tax or, in the case of a supply made pursuant to an agreement entered into before 1 July 1992, the tax provided for in Chapter II of the Retail Sales Tax Act (R.S.Q., c. I-1) in respect of his vehicles.”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

21. (1) Section 677R31 of the Regulation is amended by replacing subparagraph 3 of the third paragraph by the following:

“(3) C is the tax that the broker driver would have had to pay if he had been subject to section 677R30.”;

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

22. (1) Section 677R36 of the Regulation is amended

(1) by replacing paragraphs 2 to 4 by the following:

“(2) before 1 May of each year, he must individually file with the Minister a return determining, for the calendar year elapsed or for his most recent fiscal period, the proportion provided for in section 677R33;

(3) he must file with the Minister, at the same time as the return provided for in paragraph 2, the adjustment of the tax that he paid during that year or that fiscal period;

(4) he must pay his suppliers the tax payable in respect of the acquisition of a vehicle;”;

(2) by inserting, after paragraph 5, the following paragraph:

“(5.1) for the purpose of determining the net tax as provided for in section 428 of the Act, he must deduct the refund to which he may be entitled, if there is an overpayment of tax in respect of a vehicle as a result of the computation provided for in section 677R33;”.

(2) The portion of paragraph 1 of subsection 1 that replaces paragraphs 2 and 3 of section 677R36 of the Regulation has effect from 17 October 1997.

(3) The portion of paragraph 1 of subsection 1 that replaces paragraph 4 of section 677R36 of the Regulation, and paragraph 2 of subsection 1 apply in respect of tax that, at any particular time after 16 October 1997, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

23. (1) Section 677R38 of the Regulation is amended by replacing the words “security, the type and the amount of which the Minister shall determine” by the words “security, in a form and an amount determined by the Minister”.

(2) Subsection 1 has effect from 20 March 1997.

24. (1) The Regulation is amended by inserting, after Schedule II.1, the following schedule:

“SCHEDULE II.2
(section 541.24R2)

Prescribed tourist regions

“Tourist Regions Included Municipalities

Montréal	Montréal-Est; Anjou; Saint-Léonard; Montréal-Nord; Montréal; Westmount; Verdun; LaSalle; Montréal-Ouest; Saint-Pierre; Côte-Saint-Luc; Hampstead; Outremont; Mont-Royal; Saint-Laurent; Lachine; Dorval; Île-Dorval; Pointe-Claire; Kirkland; Beaconsfield; Baie-d’Urfé; Sainte-Anne-de-Bellevue; Senneville; Pierrefonds; Sainte-Geneviève; Dollard-des-Ormeaux; Roxboro; Saint-Raphaël-de-l’Île-Bizard.
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Laval	Laval.”
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(2) Subsection 1 has effect from 1 April 1997.

25. (1) The Regulation is amended, in the French text,

(1) by replacing the word “corporation” or “CORPORATION” by the word “société” or “SOCIÉTÉ”, as the case may be, wherever it appears in the following provisions:

- the heading before section 77R1;
- the heading before section 332R1;
- section 332R1;
- paragraphs 1 to 3 of the definition of “subventionnaire” in section 383R1;
- paragraphs 8 and 12 of section 442R4;
- paragraphs 2 and 3 of section 442R5;
- subparagraph i of subparagraph b of paragraph 4 of section 442R5;
- section 518R5;
- section 518R6;

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

- the heading before section 76R1;
- paragraph 2 of section 442R3;

(3) by replacing the words “en faisant les adaptations nécessaires” by the words “compte tenu des adaptations nécessaires”, in the following provisions:

- paragraph 1 of section 24R1;
- section 386R10;
- section 434R9.

(2) Subsection 1 has effect from 20 March 1997.

26. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec* except the provisions mentioned in the following paragraphs which come into force on the date specified therein:

(1) sections 10 to 12 come into force on 30 January 1995;

(2) sections 5 and 13, paragraphs 2 and 5 of section 16 and sections 18 to 21 come into force on 15 December 1995;

(3) sections 14, 15 and 17 come into force on 11 January 1996;

(4) paragraph 3 of section 3 comes into force on 31 December 1996;

(5) sections 9 and 24 come into force on 22 May 1997;

(6) sections 1, 2, 4 and 8, paragraphs 3 and 4 of section 16 and section 22 come into force on 19 December 1997.

Regulation to amend the Regulation respecting the application of the Fuel Tax Act *

Fuel Tax Act

(R.S.Q., c. T-1, s. 2, 6th par., subpar. *b* and *c*, s. 24, par. *d*, s. 50.0.12, 1st par., subpar. 9, and s. 51.1, 2nd par.; 1997, c. 85, s. 718, 719, 721 and 722)

1. (1) The Regulation respecting the application of the Fuel Tax Act is amended by replacing sections 2R2.1 and 2R3 by the following:

“**2R2.1.** Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located in a designated region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by \$0.01 per litre of gasoline.

2R3. Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located within a border region that is bordering and adjoining

(*a*) New-Brunswick, Labrador or Ontario, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.04 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.03 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.02 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.01 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact;

(*b*) an American state, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.08 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.06 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.04 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.02 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact.

However, where the fuel distribution establishment is located within a border region that is comprised in a peripheral region or a specified region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced, per litre of gasoline, by the amount prescribed by section 2R4 for that peripheral or specified region if that amount is greater than the amount determined under this section.”;

(2) Subsection 1 has effect from 26 March 1997. However, for the period that begins on 26 March 1997 and ends on 31 May 1997, section 2R3 of the Regulation, replaced by subsection 1, shall be read as follows:

“**2R3.** Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located within a border region that is bordering and adjoining

(*a*) Ontario, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.04 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.03 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.02 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.01 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact;

* The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was last amended by the Regulation made by Order in Council 1708-97 dated 17 December 1997 (1997, *G.O.* 2, 6471). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(b) New-Brunswick, Labrador or an American state, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.08 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.06 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.04 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.02 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact.

However, where the fuel distribution establishment is located within a border region that is comprised in a peripheral region or a specified region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced, per litre of gasoline, by the amount prescribed by section 2R4 for that peripheral or specified region if that amount is greater than the amount determined under this section.”

2. (1) Section 2R4 of the Regulation is amended by striking out, in the first and second paragraphs, subparagraph *c*.

(2) Subsection 1 has effect from 26 March 1997.

3. (1) Section 2R5 of the Regulation is amended by striking out paragraph *b*.

(2) Subsection 1 has effect from 26 March 1997.

4. (1) Sections 2R7 and 2R8 of the Regulation are replaced by the following:

“**2R7.** Sections 2R2.1 and 2R3 apply where gasoline is poured directly from the delivery nozzle of a fuel distribution appliance meeting the standards prescribed by the Petroleum Products Regulation, permanently and directly connected to an underground storage tank, into the tank supplying the engine of a motor vehicle, a machine or a piece of equipment or into a container holding not more than 205 litres.

2R8. Sections 2R4 and 2R5 apply where fuel is poured in a manner prescribed by the Petroleum Products Regulation into the tank supplying the engine of a motor vehicle, a machine or a piece of equipment, into a container holding not more than 205 litres or into a fixed storage tank.”

(2) Subsection 1 has effect from 26 March 1997.

5. Section 10R1 of the Regulation is amended by replacing the first paragraph by the following:

“**10R1.** For the purposes of section 10 of the Act, every person who applies for a refund of tax paid on fuel shall file with the Minister, within 15 months of the date on which the period for which a refund is applied for begins,

(a) the prescribed form duly completed;

(b) the original of the invoices for that fuel; and

(c) proof of payment of the tax.

An application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

6. Section 10.3R1 of the Regulation is amended by replacing the second paragraph by the following:

“A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

7. Section 10.4R1 of the Regulation is amended by replacing the second paragraph by the following:

“A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

8. Section 10.5R1 of the Regulation is amended by replacing the second paragraph by the following:

“A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

9. Section 24R1 of the Regulation is amended

(1) by replacing, in the French text of the first paragraph, the word “corporation” by the word “société”;

(2) by replacing the second and third paragraphs by the following:

“Furthermore, where the corporation has been in business for more than one year, it shall also furnish a copy of an attestation issued by the Inspector General of Financial Institutions which, at the time of its application, indicates that the corporation is in compliance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), where it is incorporated under the laws of Québec or, where it is incorporated under the laws of another jurisdiction, any equivalent document, issued by the competent authority and attesting to that corporation’s compliance with the laws of that jurisdiction.

In the case of a partnership, a copy of the partnership contract and a copy of the declaration of partnership filed with the Inspector General of Financial Institutions shall be furnished with the application for a registration certificate.”

10. Sections 51.1R1 of the Regulation is replaced by the following:

“**51.1R1.** For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer’s permit delivers or causes to be delivered gasoline in a fixed storage tank of a fuel distribution establishment located in a designated region or in a border region, the amount provided for in the first paragraph of section 51.1 of the Act shall be reduced, for each litre of gasoline, in the case of a designated region, by an amount equal to the amount prescribed by section 2R2.1 and, in the case of a border region, by an amount equal to the amount prescribed by section 2R3 according to the place where the establishment is located.

However, where the fuel distribution establishment is located in a border region that is comprised in a peripheral or specified region, the amount provided for in the first paragraph of section 51.1 of the Act shall be reduced, for each litre of gasoline, by the amount prescribed by section 51.1R2 for that peripheral or specified region if that amount is greater than the amount determined under the first paragraph.”

11. Section 53R2 of the Regulation is amended

(1) by replacing, in paragraph *d*, the portion before subparagraph ii by the following:

“(d) he files with the Minister

i. the prescribed form duly completed which shall indicate the total quantity of gasoline purchased by him and the total quantity of gasoline consumed by him or by other persons at his expense during the period;”;

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

“Compensation shall be applied for within 15 months of the date on which the period covered by the application began. The application for compensation must cover purchases of gasoline for a maximum period of 12 months which shall begin on the date of the first purchase of gasoline covered by the application.”

12. The Regulation is amended

(1) by renumbering sections 50.02R1, 50.02R2, 50.02R3, 50.07R1, 50.07R2, 50.08R1, 50.09R1, 50.09R2, 50.09R3, 50.10R1, 50.11R1 and 50.12R1 respectively as sections “50.0.2R1”, “50.0.2R2”, “50.0.2R3”, “50.0.7R1”, “50.0.7R2”, “50.0.8R1”, “50.0.9R1”, “50.0.9R2”, “50.0.9R3”, “50.0.10R1”, “50.0.11R1” and “50.0.12R1”;

(2) by replacing the references to sections “50.02R3”, “50.09R1” and “50.12R1” respectively by “50.0.2R3”, “50.0.9R1” and “50.0.12R1”, wherever they appear in sections 50.02R1 to 50.12R1;

(3) by replacing the references to sections “50.02”, “50.03”, “50.04”, “50.05”, “50.06”, “50.07”, “50.08”, “50.09”, “50.10” and “50.11” of the Fuel Tax Act (R.S.Q., c. T-1) respectively by “50.0.2”, “50.0.3”, “50.0.4”, “50.0.5”, “50.0.6”, “50.0.7”, “50.0.8”, “50.0.9”, “50.0.10” and “50.0.11”, wherever they appear in sections 50.02R2 to 50.12R1;

(4) by renumbering Division “IV.1” headed “REDUCTION OF THE AMOUNT EQUAL TO THE TAX” as Division “IV.2”.

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

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Gouvernement du Québec

O.C. 1472-98, 27 November 1998

Health Insurance Act
(R.S.Q., c. A-29)

**Hearing devices insured
— Amendments**

Regulation to amend the Regulation respecting hearing devices insured under the Health Insurance Act

WHEREAS under subparagraph *h.2* of the first paragraph of section 69 of the Health Insurance Act (R.S.Q., c. A-29), the Government may, after consultation with the Régie de l'assurance-maladie du Québec or upon its recommendation, make regulations to determine the hearing aids which are to be considered insured services for the purposes of the seventh paragraph of section 3 of the Act, fix the cost of purchase, fitting, replacement or repair thereof, determine the cases, circumstances and conditions in and on which the Board assumes the cost of those insured services and the cases, circumstances and conditions in and on which such services are furnished, prescribe the cases, circumstances and conditions in and on which such hearing aids may be recovered, prescribe the terms and conditions regarding claims and payments, fix the age of the persons with a hearing handicap who may benefit thereby and determine classes of such persons;

WHEREAS by Order in Council 869-93 dated 16 June 1993, the Government adopted the Regulation respecting hearing devices insured under the Health Insurance Act and it is expedient to amend it;

WHEREAS under section 69.0.1 of that Act, regulations adopted in particular under subparagraph *h.2* of the first paragraph of section 69 of that Act following a contract with a supplier pursuant to section 3.1 of that Act are not subject to the provisions concerning the obligation of publication and the date of coming into force which are set out in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS the Régie de l'assurance-maladie du Québec has been consulted on those amendments;

WHEREAS it is expedient to make the Regulation;

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

THAT the Regulation to amend the Regulation respecting hearing devices insured under the Health Insurance Act, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

**Regulation to amend the Regulation
respecting hearing devices insured under
the Health Insurance Act⁽¹⁾**

Health Insurance Act
(R.S.Q., c. A-29, ss. 3, 7th par., and 69, 1st par.,
subpar. *h.2*)

1. The Regulation respecting hearing devices insured under the Health Insurance Act is amended by deleting, in Subdivision II of Division I of Chapter V, in the list of models appearing under the supplier ORSONIQUE INC. "ORSONIQUE", the models "OR D" and "OR DP".
2. The models in Schedule I to this Regulation are substituted for those listed under the supplier UNITRON INDUSTRIES LTD "UNITRON" in Subdivision II of Division I of Chapter V.
3. The make "AMERIPHONE" is substituted for the make "AT & T" and the model "PA-22" is substituted for the model "III" in items I and II of Subdivision II of Division II of Chapter V, under the type "portable telephone amplifier" of the supplier DAHLBERG SCIENCES LTD.
4. The models in Schedule II to this Regulation are substituted for those listed under the type "infrared system" of the suppliers DAHLBERG SCIENCES LTD and SENNHEISER (CANADA) INC. in item I of Subdivision II of Division II of Chapter V.
5. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

¹ The Regulation respecting hearing devices insured under the Health Insurance Act, made by Order in Council 869-93 dated 16 June 1993 (*G.O.* 2, 3497), was last amended by the Regulation made by Order in Council 74-98 dated 21 January 1998 (1998, *G.O.* 2, 511). For previous amendments, refer to the "Tableau des modifications et Index sommaire", Éditeur officiel du Québec, 1998, updated to 1 September 1998.

SCHEDULE I

"BEHIND-THE-EAR HEARING AID"

Name of supplier: UNITRON INDUSTRIES LTD. "UNITRON"

Model	Price
E1-P	\$225.00
Including:	
High-pass tone control	
Output control	
PUSH-PULL circuit	
Telecoil	
Standard or filtered earhook	
ICON LIN A	\$240.00
Including:	
High-pass tone control	
Low-pass tone control	
Output control	
Telecoil	
Standard or filtered earhook	
Direct Audio input	
ICON AGCi A	\$268.00
Including:	
High-pass tone control	
Output control	
Compression threshold control (AI)	
AGC input compression (FDC-AGCi)	
Telecoil	
Standard or filtered earhook	
Direct Audio input	
ICON AGCo A	\$268.00
Including:	
High-pass tone control	
Output control	
Compression threshold control (AO)	
AGC output compression (AGCo)	
Telecoil	
Standard or filtered earhook	
Direct Audio input	
ICON AOHPL A	\$268.00
Including:	
High-pass tone control	
Output control	
Compression threshold control (AO)	
AGC output compression (AGCo)	
Telecoil	
Standard or filtered earhook	
Direct Audio input	

Model	Price
UE 7	\$180.00
Including: High-pass tone control Output control Telecoil Standard or filtered earhook	
UE 10	\$230.00
Including: High-pass tone control Maximum tone control Compression threshold control AGC input compression (FDC-AGCi) PUSH-PULL circuit Telecoil Standard or filtered earhook	
UE 12-PP	\$238.00
Including: High-pass tone control Output control Gain control PUSH-PULL circuit Telecoil Standard or filtered earhook	
UE 12-PPL	\$238.00
Including: High-pass tone control Output control Gain control PUSH-PULL circuit Telecoil Standard or filtered earhook	
UM 60	\$190.00
Including: High-pass tone control Output control Telecoil Standard or filtered earhook	
UM 60 AGCo	\$225.00
Including: High-pass tone control Output control AGC output compression (AGCo) Telecoil Standard or filtered earhook	

Model	Price
UM 60-D	\$210.00
Including:	
High-pass tone control	
Output control	
AGC input compression (FDC-AGCi)	
Directional microphone	
Telecoil	
Standard or filtered earhook	
UM 60-H	\$220.00
Including:	
High-pass tone control	
Output control	
AGC input compression (FDC-AGCi)	
Telecoil	
Standard or filtered earhook	
UM 60-PP	\$220.00
Including:	
High-pass tone control	
Output control	
PUSH-PULL circuit	
Telecoil	
Standard or filtered earhook	
US80-PP A	\$277.00
Including:	
High-pass tone control	
Low-pass tone control	
Output control	
Gain control	
Linear/AGC output (AGCo)	
PUSH-PULL circuit	
Telecoil	
Standard or filtered earhook	
Direct Audio input	
US80-PPL A	\$277.00
Including:	
High-pass tone control	
Low-pass tone control	
Output control	
Gain control	
Linear/AGC output (AGCo)	
PUSH-PULL circuit	
Telecoil	
Standard or filtered earhook	
Direct Audio input	

OPTIONS (OPTIONAL COMPONENTS)	Price
Replacement standard earhook	\$3.50
Replacement filtered earhook	\$3.50
M-MT-O switch option	\$20.00
Direct Audio input (E1P, UE and UM series)	\$17.50
Addition of audio input plug after purchase (E1P, UE and UM series)	\$59.00
Safety battery drawer	\$10.00
ACCESSORIES	Price
CROS kit (including audio input, cord and microphone) (E1-P, UE and UM series)	\$82.30
BI-CROS kit (including audio input, cord and microphone) (E1-P, UE and UM series)	\$82.30
CROS kit (including audio input, boot, cord and microphone) (ICON and US series)	\$102.30
BI-CROS kit (including audio input, boot, cord and microphone) (ICON and US series)	\$102.30
CROS and BI-CROS replacement cord	\$15.80
CROS and BI-CROS replacement microphone	\$49.00
Boot	\$30.00
Modification for bone conduction including cord (E1-P, UE 12-PP, UE 12-PPL and US series)	\$85.00
Bone vibrator (E1-P, UE 12-PP, UE 12-PPL and US series)	\$45.50
Fixed made-to-measure headband (E1-P, UE 12-PP, UE 12-PPL and US series)	\$45.00
Fixed headband (E1-P, UE 12-PP, UE 12-PPL and US series)	\$14.50
Single cord with attenuator between FM system and boot	\$25.00
Single cord with attenuator between infrared system and boot	\$42.00
V cord with attenuator between FM system and boot	\$45.00
V cord with attenuator between infrared system and boot	\$62.00
Volume control safety cover	\$10.00
Modified slope (UM 60 AGCo)	\$20.00".

SCHEDULE II

"SOUND TRANSMISSION"

TYPE:	Infrared system	
NAME OF SUPPLIER:	DAHLBERG SCIENCES LTD.	
MAKE:	SENNHEISER	Price
MODEL:	TI 250-120 MONO TRANSMITTER	\$111.72

Including:

Direct connection cable and adapters

OPTIONS (OPTIONAL COMPONENTS) FOR TI 250-120 MONO TRANSMITTER	Purchase Price	Replacement Price
MKE 100 TV (microphone)	\$44.10	\$44.10
Direct connection cable and adapters	N/C	\$14.25

ACCESSORIES FOR TI 250-120 MONO TRANSMITTER	Purchase Price	Replacement Price
N/A		

MODEL:	RI 250 S MONO RECEIVER	\$122.50
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Including:

Fasteners

BA 151 Rechargeable battery

OPTIONS (OPTIONAL COMPONENTS) FOR RI 250 S MONO RECEIVER	Purchase Price	Replacement Price
HD 35 M Mono headset	\$32.34	\$32.34
EZT 1011 inductor loop	\$68.60	\$68.60
EZI 120 silhouette	\$31.36	\$31.36

ACCESSORIES FOR RI 250 S MONO RECEIVER	Purchase Price	Replacement Price
HZL 30-6 monaural cord	\$16.66	\$16.66
HZL 32-6 binaural cord	\$18.62	\$18.62
HZL 34-6 mono audio input cord	\$58.80	\$58.80
HZL 36-6E binaural audio input cord	\$60.76	\$60.76

MODEL:	RI 250 RECEIVER	\$116.62
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Including:

BA 151 rechargeable battery

37080 ear cushions

OPTIONS (OPTIONAL COMPONENTS) FOR RI 250 RECEIVER	Purchase Price	Replacement Price
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N/A

ACCESSORIES FOR RI 250 RECEIVER	Purchase Price	Replacement Price
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37080 ear cushions	N/C	\$0.88
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NAME OF SUPPLIER: SENNHEISER (CANADA) INC.

MAKE: SENNHEISER **Price**

MODEL: TI 250-120 MONO TRANSMITTER \$111.72

Including:
2-metre cable for direct connection

OPTIONS (OPTIONAL COMPONENTS) FOR TI 250-120 MONO TRANSMITTER	Purchase Price	Replacement Price
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MKE 100 TV (microphone)	\$44.10	\$44.10
2-metre cable for direct connection	N/C	\$14.25

ACCESSORIES FOR TI 250-120 MONO TRANSMITTER	Purchase Price	Replacement Price
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N/A

MODEL: RI 250 S MONO RECEIVER \$122.50

Including:
Fasteners (cord or garment clip)
BA 151 rechargeable accumulator

OPTIONS (OPTIONAL COMPONENTS) FOR RI 250 S MONO RECEIVER	Purchase Price	Replacement Price
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HD 35 M mono headset	\$32.34	\$32.34
EZT 1011 inductor loop	\$68.60	\$68.60
EZI 120 inductor plate	\$31.36	\$31.36
AC-I adapter	N/C	\$4.00

ACCESSORIES FOR RI 250 S MONO RECEIVER	Purchase Price	Replacement Price
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HZL 30-6 monaural cord for induction plate	\$16.66	\$16.66
HZL 32-6 binaural cord for induction plate	\$18.62	\$18.62

ACCESSORIES FOR RI 250 S MONO RECEIVER	Purchase Price	Replacement Price
HZL 34-6 monaural cord for audio input	\$58.80	\$58.80
HZL 36-6E binaural cord for audio input	\$60.76	\$60.76
MODEL: RI 250 RECEIVER		\$116.62
Including: BA 151 rechargeable accumulator HDE 300-2 ear cushion - pair		
OPTIONS (OPTIONAL COMPONENTS) FOR RI 250 RECEIVER	Purchase Price	Replacement Price
N/A		
ACCESSORIES FOR RI 250 RECEIVER	Purchase Price	Replacement Price
HDE 300-2 ear cushion - pair	N/C	\$0.88".

2608

Gouvernement du Québec

O.C. 1473-98, 27 November 1998An Act respecting prescription drug insurance
(R.S.Q., c. A-29.01)**Basic prescription drug insurance plan
— Amendment**

Regulation to amend the Regulation to amend the
Regulation respecting the basic prescription drug in-
surance plan

WHEREAS under section 6 of the Act respecting pre-
scription drug insurance (R.S.Q., c. A-29.01), the classes
of persons determined by government regulation who
are otherwise entitled to coverage under another Act of
Québec, an Act of the Parliament of Canada or the laws
of another province of Canada or another country or
under a program administered by a government or by a
government department or agency that is determined by
government regulation to be at least equivalent to the
coverage of the basic plan, are not covered by the basic
plan;

WHEREAS under subparagraph 1 of the first paragraph
of section 78 of that Act, the Government may, in addi-
tion to the regulatory powers otherwise conferred on it

by that Act and after consulting the Board, make regula-
tions to determine, for the purposes of section 6, the
classes of persons who are otherwise entitled to cover-
age equivalent to basic plan coverage;

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

WHEREAS under section 13 of that Act, the reasons
justifying the absence of prior publication shall be pub-
lished with the regulation:

WHEREAS the Government is of the opinion that the
urgency due to the following circumstances justifies the
absence of prior publication:

— persons residing in Québec and covered by the
Public Service Health Care Plan of Canada are, on cer-
tain conditions, partially covered by the basic prescrip-
tion drug insurance plan by reason of a regulatory provi-
sion that will cease to have effect on 31 December 1998;

— since the federal plan will not be amended before
31 December 1998 to make provision for that coverage,
the only way to make sure that those persons remain
covered is to amend the Regulation before 31 December

1998 so that the regulatory provision continue to have effect, and the Government cannot do so without departing from the prior publication requirement;

WHEREAS the Government made the Regulation respecting the basic prescription drug insurance plan by Order in Council 582-97 dated 30 April 1997;

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 has been consulted on those amendments;

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

THAT the Regulation to amend 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 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)

1. The second paragraph of section 4 of the Regulation to amend the Regulation respecting the basic prescription drug insurance plan is amended by substituting the year "2000" for the year "1998".

2. This Regulation comes into force on 31 December 1998.

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* The Regulation to amend the Regulation respecting the basic prescription drug insurance plan was made by Order in Council 582-97 dated 30 April 1997 (1997, *G.O.* 2, 1949) and has not been amended since.

Gouvernement du Québec

O.C. 1486-98, 27 November 1998

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

Re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits

Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits

WHEREAS under subparagraph 12.3 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001), as amended by the Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety (1996, c. 70), the Commission de la santé et de la sécurité du travail may make regulations determining the circumstances in which, time within which and conditions subject to which the Commission may re-determine the classification, the imputation of the cost of benefits and the assessment, penalty and interest payable by an employer, at a higher or lower level;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) a draft Regulation entitled "Regulation respecting the re-determination of employer classifications and assessments and of the imputation of the cost of benefits" was published in Part 2 of the *Gazette officielle du Québec* of 15 July 1998 with a notice that, upon the expiry of 45 days following that publication, it would be adopted by the Commission with or without amendment and submitted to the Government for approval;

WHEREAS the Commission adopted the Regulation at the meeting of its board of directors held on 17 September 1998;

WHEREAS it is expedient to approve the Regulation attached to this Order in Council;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Labour and Minister responsible for the administration of the Act respecting industrial accidents and occupational diseases:

THAT the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits, attached hereto, be approved.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001, s. 454, par. 1, subpar. 12.3)

DIVISION I

STATEMENT OF PURPOSE

1. The purpose of this Regulation is to provide for the circumstances in which, time within which and conditions subject to which the Commission de la santé et de la sécurité du travail may re-determine the classification, the imputation of the cost of benefits, and the assessment, penalty and interest payable by an employer, at a higher or lower level, as well as the standards applicable to the re-determination.

DIVISION II

RE-DETERMINATION OF THE CLASSIFICATION AND OF THE IMPUTATION OF THE COST OF BENEFITS

2. The Commission may, on its own initiative and in order to rectify an error, re-determine the classification of an employer assigned pursuant to Division III of Chapter IX of the Act, or the imputation of the cost of benefits effected pursuant to Division VI of said Chapter, within six months of its decision, if such decision was not the subject of a decision rendered pursuant to section 358.3 of the Act. However, any such re-determination must be made:

1) in respect of an employer classification, no later than December 31 of the fifth year following the assessment year to which it relates;

2) in respect of the imputation of the cost of benefits, no later than December 31 of the fifth year following the year during which the accident occurred or the disease was reported.

3. The Commission may also, on its own initiative or upon application by the employer, re-determine the classification of an employer or the imputation of the cost of benefits if the Commission's decision was rendered before an essential fact became known.

An application submitted by an employer under the first paragraph must reach the Commission within six months of the employer becoming aware of the essential fact, but before the expiry of the time limits prescribed in subparagraphs 1 and 2 of section 2.

4. A re-determination of the classification or imputation of the cost of benefits carried out on the initiative of the Commission pursuant to the first paragraph of section 3 must be made within six months of the Commission becoming aware of the essential fact but before the expiry of the time limits prescribed in subparagraphs 1 and 2 of section 2.

5. The Commission shall re-determine the classification of an employer initially made in accordance with section 6 of the Regulation respecting the classification of employers, the statement of wages and the rates of assessment, which Regulation was adopted by the Commission pursuant to resolution A-73-97 of October 16, 1997 (1997, G.O. 2, 5330)*, if, within six months of the classification, the employer forwards to the Commission information allowing the Commission to reclassify the employer if the decision was not the subject of a decision rendered pursuant to section 358.3 of the Act.

Where the Commission reclassifies an employer pursuant to the first paragraph, the employer remains liable for payment of the penalty and applicable interest resulting from its delay.

DIVISION III

RE-DETERMINATION OF AN EMPLOYER'S ASSESSMENT

§1. Re-determination of the assessment in the event of the reclassification of an employer

6. The Commission shall re-determine an employer's assessment where it has been reclassified for an assessment year pursuant to Division II.

The Commission shall also re-determine an employer's assessment where the employer's classification for an assessment year was modified by a final decision rendered pursuant to section 358.3 of the Act or by the Commission des lésions professionnelles.

§2. Re-determination of the assessment in the event of a modification to the imputation of the cost of benefits payable as the result of an industrial accident or an occupational disease

7. The Commission shall re-determine an employer's assessment where the imputation of the cost of benefits payable as the result of an industrial accident or an occupational disease taken into account for the purpose

* The text of this Regulation was the subject of an *errata* published in the *Gazette officielle du Québec*, Part 2, of December 3, 1997, No. 50, at pages 5743 to 5781 and in the *Gazette officielle du Québec*, Part 2, of February 25, 1998, No. 9, at pages 1193 to 1197.

of fixing its assessment in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act in respect of an assessment year, is re-determined in accordance with Division II.

The Commission shall also re-determine an employer's assessment where said imputation is modified by a decision rendered pursuant to sections 326, 329 or by a final decision rendered pursuant to section 358.3 of the Act or by the Commission des lésions professionnelles.

§3. Re-determination of the assessment pursuant to a further decision regarding the cost of benefits payable as the result of an industrial accident or occupational disease

8. The Commission may re-determine an employer's assessment pursuant to a decision of the Commission or of the Commission des lésions professionnelles, which decision recognizes the existence of an industrial accident or occupational disease, the cost of the benefits of which would have been used to fix the assessment in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act, if that decision is rendered no later than December 31 of the fifth year following the year during which the accident occurred or the occupational disease was reported.

The Commission may also re-determine an employer's assessment pursuant to a decision of the Commission or of the Commission des lésions professionnelles, which decision modifies the cost of benefits payable as the result of an industrial accident or occupational disease which, in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act, is used to fix its assessment if the decision is rendered no later than December 31 of the fifth year following the year during which the accident occurred or the occupational disease was reported.

9. The Commission may, upon application of the employer and notwithstanding section 8, re-determine its assessment after the expiry of the time limit prescribed in that section where a decision of the Commission or of the Commission des lésions professionnelles that modifies the cost of benefits payable as the result of an industrial accident or occupational disease, which cost, in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act, is used to fix its assessment, is rendered after the expiry of said time limit and pursuant to an application for review submitted under section 358 of the Act or an application for reconsideration of a decision submitted under the second paragraph of section 365 before the expiry of said time limit.

Where the Commission receives an application submitted under the first paragraph, it shall re-determine each assessment of the employer that is affected by the decision. The Commission shall also take into account any modification to the cost of benefits payable as the result of an industrial accident or occupational disease covered by the decision and used to determine its assessment, which modification occurred before the date of the decision.

The application referred to in the first paragraph must reach the Commission within six months of the decision.

§4. Other instances of re-determination of the assessment

10. The Commission may, on its own initiative and in order to rectify an error related to the elements used to fix the assessment of an employer other than those elements referred to in Subdivisions 1 to 3, re-determine the assessment within six months of the notice of assessment, but no later than December 31 of the fifth year following the assessment year, if said notice was not the subject of a decision rendered pursuant to section 358.3 of the Act.

11. The Commission may, on its own initiative, re-determine the assessment of an employer if its decision was rendered before an essential fact related to the elements used to determine the assessment became known, other than those elements referred to in Subdivisions 1 to 3, within six months of the Commission becoming aware of the essential fact, but no later than December 31 of the fifth year following the assessment year.

The Commission may also, upon application of an employer, re-determine its assessment if its decision was rendered before an essential fact related to the elements used to determine the assessment became known and if the application reaches the Commission within six months of the employer becoming aware of the essential fact, but no later than December 31 of the fifth year following the assessment year.

12. Notwithstanding section 11, the Commission may not re-determine an employer's assessment in order to take into account a modification to the gross wages earned by the employer's workers, which wages are used to determine the assessment, in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act, where said modification occurred after December 31 of the fifth year following the assessment year during which the wages were earned.

For the purposes of the first paragraph, “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.

§5. Bankruptcy, winding-up or discontinuance of employer's operations

13. Notwithstanding the provisions of Subdivisions 1 to 4 and except where an employer has, in submitting a statement or providing information required under the Act, negligently misrepresented the facts, made a deliberate omission or committed fraud, the Commission may not re-determine an employer's assessment in the following circumstances:

1) where the employer has discontinued its operations, where it is subject to retrospective adjustment of its assessment and where the adjustment was calculated in accordance with Division II of Chapter V of 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 (1998, *G.O.* 2, 4156);

2) after the dissolution or voluntary or forced winding up of the employer;

3) after discharge by the trustee in bankruptcy, in the event of the bankruptcy of the employer.

DIVISION IV
RE-DETERMINATION OF PENALTIES
AND INTEREST

14. The Commission shall re-determine the applicable interest and penalty where it re-determines an employer's assessment pursuant to this Regulation.

DIVISION V
FRAUD

15. The time limits prescribed in sections 2, 3, 4, 8 and 10, in the first paragraph of section 11 and in section 12 do not apply where an employer, in submitting a statement or providing information required under the Act, has negligently misrepresented the facts or committed a deliberate omission or fraud.

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

2611

M.O., 1998

**Order of the Minister of Public Security
dated 3 December 1998**

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

Rules to amend the Bingo Rules

THE MINISTER OF PUBLIC SECURITY,

CONSIDERING that under subparagraph *i* of the first paragraph of section 20 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., c. L-6) and paragraph 3 of section 2 of Chapter 54 of the Statutes of 1997, the Régie des alcools, des courses et des jeux may make rules in the matters mentioned therein concerning lottery schemes;

CONSIDERING that under the third paragraph of section 20 of the Act respecting lotteries, publicity contests and amusement machines, the Minister of Public Security shall approve the rules made by the Régie des alcools, des courses et des jeux under that statutory provision;

CONSIDERING that a draft of the Rules was published in French in the *Gazette officielle du Québec* of 19 August 1998 and in English on 30 September 1998;

CONSIDERING that at its sitting of 27 November 1998, the Board made the Rules to amend the Bingo Rules, attached hereto;

ORDERS:

THAT the Rules to amend the Bingo Rules, attached hereto, be approved.

Sainte-Foy, 3 December 1998

PIERRE BÉLANGER,
Minister of Public Security

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 at the end of the second paragraph of section 7:

* 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).

“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*.

2627

M.O., 1998

Order of the Minister of Public Security dated 3 December 1998

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

Rules to amend the Rules respecting publicity contests

THE MINISTER OF PUBLIC SECURITY,

CONSIDERING that under section 20 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., c. L-6), the Régie des alcools, des courses et des jeux may make rules on the matters mentioned therein concerning publicity contests;

CONSIDERING that under the third paragraph of section 20 of the Act respecting lotteries, publicity contests and amusement machines, every rule made by the Régie des alcools, des courses et des jeux under that statutory provision shall be submitted to the Minister of Public Security for approval;

CONSIDERING that a draft of the Rules was published in the *Gazette officielle du Québec* on 19 August 1998 in French and on 30 September 1998 in English;

CONSIDERING that at its meeting of 27 November 1998, the Board made the Rules to amend the Rules respecting publicity contests, attached hereto;

ORDERS:

THAT the Rules to amend the Rules respecting publicity contests, attached hereto, be approved.

Sainte-Foy, 3 December 1998

PIERRE BÉLANGER,
Minister of Public Security

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 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; and

(2) by striking out the following in the first paragraph:

“and 5 days before the contest is publicized in other cases;”.

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

* 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 September 1998.

“10. The following text: “Any litigation respecting the conduct or organization of a publicity contest may be submitted to the Régie des alcools, des courses et des jeux for a ruling. Any litigation respecting the awarding of a prize may be submitted to the Régie only for the purpose of helping the parties reach a settlement.”;”.

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*.

Draft Regulations

Draft Regulation

Police Act
(R.S.Q., c. P-13)

Amount payable by the municipalities for the services of the Sûreté du Québec — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the amount payable by the municipalities for the services of the Sûreté du Québec, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to entrust the Minister of Public Security with the responsibility of collecting the amount payable by the municipalities. In addition, the period of financial neutrality is extended from 8 to 11 years for the municipalities that were subject to amalgamations.

Further information may be obtained by contacting Daniel St-Onge, Direction des affaires policières et de la sécurité incendie, ministère de la Sécurité publique, 2525, boulevard Laurier, 4^e étage, Sainte-Foy (Québec) G1V 2L2, tel.: (418) 644-9774, fax: (418) 646-3564.

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 Jacques Brind'Amour, Deputy Minister, ministère de la Sécurité publique, 2525, boulevard Laurier, 5^e étage, Sainte-Foy (Québec) G1V 2L2.

PIERRE BÉLANGER,
Minister of Public Security

Regulation to amend the Regulation respecting the amount payable by the municipalities for the services of the Sûreté du Québec⁽¹⁾

Police Act
(R.S.Q., c. P-13, s. 6.1, par. 10)

1. The Regulation respecting the amount payable by the municipalities for the services of the Sûreté du Québec is amended by substituting the following for section 1:

“1. For the purposes of this Regulation, “contribution” means the amount that a municipality must pay to the Government for police services of the Sûreté du Québec pursuant to section 64.3, 64.4 or 73.1 of the Police Act (R.S.Q., c. P-13). The amount of the contribution is established according to all the police services provided to the municipality by the Sûreté du Québec or partial or supplementary services or services provided during special events.”

2. Section 2 is amended by inserting the words “police services of the Sûreté du Québec, except for partial or supplementary services or services provided during special events for” after the words “The amount of the contribution for”.

3. The following is substituted for section 10:

“10. Notwithstanding section 9, the rate by which the standardized real estate value of a municipality resulting from an amalgamation that came into force after 31 December 1990 is multiplied is, for any of the first 11 fiscal years following the last fiscal year that began before the amalgamation came into force, the product obtained by multiplying the rate that would otherwise be applicable under section 9 by the coefficient established in accordance with the second or third paragraph, as the case may be.

¹ The Regulation respecting the amount payable by the municipalities for the services of the Sûreté du Québec, made by Order in Council 326-92 dated 4 March 1992 (1992, G.O. 2, 1115), was last amended by the Schedule to Chapter 73 of the Statutes of 1996. For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

For the purpose of establishing the rate referred to in the first paragraph for any of the first eight fiscal years following the last fiscal year that began before the amalgamation came into force, the coefficient referred to in that paragraph is the quotient obtained by dividing the aggregate referred to in subparagraph 1 by the product referred to in subparagraph 2:

(1) the aggregate of the contributions payable, by the municipalities whose territories have been amalgamated, for the last fiscal year that began before the amalgamation came into force;

(2) the product obtained by multiplying the aggregate of the standardized real estate values of the municipalities referred to in subparagraph 1 for the second fiscal year preceding the fiscal year referred to in that subparagraph by the rate appearing in Column B of Schedule I opposite the range, in Column A of that Schedule, that comprises the total population of the municipalities on 1 January of the fiscal year referred to in subparagraph 1.

For the purpose of establishing the rate referred to in the first paragraph for any of the ninth, tenth and eleventh fiscal years following the last fiscal year that began before the amalgamation came into force, the coefficient referred to in that paragraph is the sum obtained by adding to the quotient established in accordance with the second paragraph one-quarter, one-half or three-quarters, depending on whether it is for the ninth, tenth or eleventh fiscal year, the difference obtained by subtracting that quotient from 1.000000.

For the purposes of the second paragraph, a situation described in section 1 is deemed to have existed for the entire fiscal year referred to in subparagraph 1 of that paragraph and, if that fiscal year precedes the 1992 fiscal year, this Regulation and the legislative provisions to which it refers are deemed to have applied during the fiscal year.

Notwithstanding section 3, the product resulting from the multiplication referred to in the first paragraph, the quotient resulting from the division referred to in the second paragraph and the results of the operations referred to in the third paragraph are expressed as a decimal number comprising 5 decimals. The fifth decimal is increased by 1 where the sixth decimal would have been greater than 4.”

4. The following is substituted for section 11:

“11. The Minister of Public Security shall collect the contribution.”

5. Section 12 is amended by

(1) adding the following before the first paragraph:

“The Minister of Municipal Affairs shall send to the Minister of Public Security no later than 28 February of each fiscal year, the list of the local municipalities as of 1 January of the fiscal year referred to, giving the populations and the standardized real estate value for each one.”;

(2) by deleting the second paragraph.

6. The following is substituted for section 13:

“13. Where a municipality ceases to be in a situation described in section 1 after 1 January of the fiscal year, or begins to be in such a situation after that date, the Minister of Public Security shall modify his list accordingly.”

7. Section 14 is amended

(1) by substituting the following for the first paragraph:

“14. No later than 31 March of each fiscal year, the Minister of Public Security shall send, to each municipality on the list drawn up under the second paragraph of section 12 for the fiscal year, a written demand for payment of the contribution.”;

(2) by inserting the words “of Public Security” after the words “the Minister” in the second paragraph.

8. The following is substituted for section 15:

“15. Where a municipality began to be in a situation described in section 1 after 1 January of the fiscal year, the Minister of Public Security may send a demand for payment of the contribution, even after 31 March. In such a case, the dates of 30 June and 31 October referred to in the second paragraph of section 17 shall be replaced by the last day of the third and seventh months, respectively, following the month during which the demand is sent.”

9. Section 16 is amended

(1) by substituting the following for the first paragraph:

“16. Where a municipality ceases to be in a situation described in section 1 after 1 January of the fiscal year for which the contribution is payable, the Minister of Public Security may send it a written notice of the amount it must pay.”;

(2) by substituting the words “a demand sent previously” for the words “the demand” in the second paragraph.

10. Section 17 is amended

(1) by substituting the words “of Public Security” for the words “of Municipal Affairs” in the first paragraph;

(2) by adding the words “of Public Security” after the word “Minister” in the third paragraph.

11. Section 18 is amended by substituting the words “of Public Security” for the words “of Municipal Affairs” in the first paragraph.

12. The following is substituted for section 20:

“**20.** The Minister of Public Security may collect the amount payable by withholding any sum that he should otherwise pay to the municipality in default or, where the withholding is insufficient to cover all of the amount payable, by requesting of any other Minister or Government body responsible for paying the municipality a sum referred to in section 19, to withhold all or part of that sum, in such a manner that the total withholdings made in accordance with this section cover the total amount payable.”.

13. Section 22 is amended by adding the words “of Public Security” after the word “Minister”.

14. The following Division is inserted after section 25:

**“DIVISION 4.1
CONTRIBUTION FOR PARTIAL OR
SUPPLEMENTARY SERVICES AND SERVICES
PROVIDED DURING SPECIAL EVENTS**

25.1. The contribution payable for services provided by the Sûreté du Québec for partial or supplementary services or services provided during special events is calculated using the following formula:

(Number of officers x Number of hours) x Hourly remuneration + employer contributions + general costs).

Hourly remuneration is determined on the basis of the average of the annual salaries of an officer at the 36-month, 48-month and 60-month levels, in force on 1 July of the preceding year, divided by 1966 hours. That average is established on the basis of the remuneration determined in the collective agreement of the officers of the Police Force. Where overtime services are provided, the hourly rate is increased by 50 %.

Employer contributions consist of contributions to the pension plans (current service), the Régie de l'assurance-maladie du Québec, the Régie des rentes du Québec and the Commission de la santé et de la sécurité du travail, according to the rate and contribution limits in force on 1 July of the preceding year.

General costs are established at 15 % of hourly remuneration.

25.2. The municipality must pay the amount payable within 30 days of receipt of the invoice.

25.3. Sections 11 and 18 to 22 of the Regulation apply to this Division, *mutatis mutandis*.”.

15. Sections 26 to 28 are revoked.

16. The following is substituted for Schedule I:

**“SCHEDULE I
(s. 9)**

**RATE MULTIPLIERS FOR THE STANDARDIZED
REAL ESTATE VALUE**

A Population	B Rate
0 to 3000	0.00180
3001 to 3100	0.00184
3101 to 3200	0.00191
3201 to 3300	0.00198
3301 to 3400	0.00205
3401 to 3500	0.00211
3501 to 3600	0.00217
3601 to 3700	0.00223
3701 to 3800	0.00228
3801 to 3900	0.00233
3901 to 4000	0.00238
4001 to 4100	0.00242
4101 to 4200	0.00247
4201 to 4300	0.00251
4301 to 4400	0.00254
4401 to 4500	0.00258
4501 to 4600	0.00262
4601 to 4700	0.00265
4701 to 4800	0.00268
4801 to 4900	0.00272
4901 to 5000	0.00275
5001 to 5100	0.00279
5101 to 5200	0.00285
5201 to 5300	0.00291
5301 to 5400	0.00296
5401 to 5500	0.00301
5501 to 5600	0.00307

A Population	B Rate
5601 to 5700	0.00311
5701 to 5800	0.00316
5801 to 5900	0.00321
5901 to 6000	0.00325
6001 to 6100	0.00329
6101 to 6200	0.00334
6201 to 6300	0.00338
6301 to 6400	0.00341
6401 to 6500	0.00345
6501 and +	0.00350

Notwithstanding the rate multipliers for the standardized real estate value applicable to a municipality, the maximum contribution payable by the municipality shall not exceed \$1 500 000.”.

17. Schedule II is revoked.

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

2616

Draft Regulation

Automobile Insurance Act
(R.S.Q., c. A-25)

Insurance contributions — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the “Regulation to amend the Regulation respecting insurance contributions” made by the Société de l’assurance automobile du Québec, the text of which appears below, may be submitted to the Government for approval after forty-five days have elapsed from the date of this publication.

Section 4 of the Highway Safety Code (R.S.Q., c. C-24.2), amended by section 55 of chapter 40 of the statutes of 1998, defines “tool vehicle” (*véhicule-outil*), presently defined as “special mobile equipment” by the Regulation respecting vehicle registration and by the Regulation respecting insurance contributions. Since the new definition of tool vehicle excludes some types of cranes and compressors, the insurance rate for a truck would be applied to them whereas the accident risk associated with cranes and compressors is similar to that of a tool vehicle. Further, vehicles equipped with well-

drills or concrete pumps are currently charged the rate for trucks whereas the associated risk is similar to that of a tool vehicle.

Therefore, a definition is proposed for “equipment transport vehicle” to cover cranes, compressors, well-drills and concrete pumps, and to set their annual insurance contribution at \$122.94, and their monthly insurance contribution at \$10.25. The draft Regulation also changes the definition of a truck, a tow truck, a commercial vehicle and a special mobile equipment so as to be coherent with the definitions contained in the draft Regulation to amend the Regulation respecting vehicle registration and in section 4 of the Highway Safety Code.

Further information is available from Mr. Bernard Drolet, Société de l’assurance automobile du Québec, 333, boulevard Jean-Lesage, C-3-12, P.O. Box 19600, Québec, QC G1K 8J6, tel. (418) 528-3233.

Any person wishing to make comments on the matter must forward them in written form, before expiry of the 45-day period, to the Chairman and CEO of the Société de l’assurance automobile du Québec, 333, boulevard Jean-Lesage, N-6-2, P.O. Box 19600, Québec, QC G1K 8J6.

JEAN-YVES GAGNON,
*Chairman and CEO of the
Société de l’assurance automobile du Québec*

Regulation to amend the Regulation respecting insurance contributions*

Automobile Insurance Act
(R.S.Q., c. A-25, ss. 151.1 and 151.2, par. 2 of the first par., and the third par.)

Section 3 of the Regulation respecting insurance contributions is amended:

(1) by substituting the following for the definition of “truck”:

““truck” means a road vehicle having a net weight of more than 3,000 kg, built solely for the transportation of goods or of machinery with which it is permanently equipped and of goods (*camion*);”;

* The last amendment to the Regulation respecting insurance contributions, approved by Order in Council 1422-91 dated 16 October 1991 (1991, *G.O.* 2, 4159) was made by the Regulation approved by O.C. 1424-97 dated 29 October 1997 (1997, *G.O.* 2, 5451). For prior amendments, see the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(2) by substituting the following for the definition of “tow truck”:

““tow truck” means a tow truck within the meaning of section 4 of the Highway Safety Code (R.S.Q., c. C-24.2; 1998, c. 40, s. 55) (*dépanneuse*);”;

(3) by substituting the following for the definition of “commercial vehicle”:

““commercial vehicle” means a motor vehicle, other than a bus, a minibus or a vehicle covered by paragraphs 2 to 10 of section 40, having a net weight of 3,000 kg or less and owned by a legal person (*véhicule commercial*);”;

(4) by inserting the following definition:

““equipment transport vehicle” means a road vehicle having a net weight of more than 3,000 kg that is used solely for the transportation of machinery with which it is permanently equipped and of its operating accessoires. This definition does not cover emergency vehicles or vehicles that are or could be used to carry other goods (*véhicule de transport d'équipement*);”;

(5) by substituting the following for the definition of “special mobile equipment”:

““tool vehicle” means a tool vehicle within the meaning of section 4 of the Highway Safety Code (*véhicule-outil*);”.

2. Section 21 of the Regulation is amended by substituting the following for paragraphs 6 and 7:

“(6) a tow truck having a net weight of 3,000 kg or less;

(7) an ambulance and a hearse;

(8) a tow truck having a net weight over 3,000 kg that is used solely for the towing or moving of no more than two road vehicles;

(9) an equipment transport vehicle.”.

3. Section 40 of the Regulation is amended by substituting the following for paragraphs 7 and 8:

“(7) a tow truck having a net weight of 3,000 kg or less;

(8) an ambulance and a hearse;

(9) a tow truck having a net weight over 3,000 kg that is used solely for the towing or moving of no more than two road vehicles;

(10) an equipment transport vehicle.”.

4. The following is substituted for section 50:

“50. The insurance contribution payable to retain the right to operate an equipment transport vehicle, a tool vehicle, a winter tool vehicle or a snowblower whose owner is covered by any of paragraphs 1 to 8 of section 47 is \$122.94.”.

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

2613

Draft Regulation

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

Fees exigible — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the “Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objets” made by the Société de l'assurance automobile du Québec, the text of which appears below, may be submitted to the Government for approval after forty-five days have elapsed from the date of this publication.

Currently, subparagraph *c* of paragraph 2 of section 5 of the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objets sets \$35 as the fee for a mechanical inspection by the Société de l'assurance automobile du Québec of trucks and special mobile equipment designated by a peace officer who has reason to believe that they have undergone modifications likely to reduce vehicle stability or braking or that their condition represents a safety hazard.

The Regulation refers to trucks and special mobile equipment (*véhicule-outil*), defined by the Regulation respecting vehicle registration. The draft Regulation to amend the Regulation respecting vehicle registration sets forth a new definition of “truck”, strikes the definition of special mobile equipment and establishes a new category of “equipment transport vehicle” which covers

some vehicles formerly considered to be trucks or special mobile equipment, whereas tool vehicles are henceforth defined under section 4 of the Highway Safety Code, as amended by section 55 of chapter 40 of the Statutes of 1998.

The draft Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects changes subparagraph *c* of paragraph 2 of section 5 so as to be coherent with the new definitions of truck, equipment transport vehicle and tool vehicle, without raising fees for their users.

Further information is available from Mr. Bernard Drolet, Société de l'assurance automobile du Québec, 333 boulevard Jean-Lesage, C-3-12, P.O. Box 19600, Québec, QC, 1K 8J6, tel. (418) 528-3233.

Any person wishing to make comments on the matter must forward them in written form, before expiry of the 45-day period, to the Chairman and CEO of the Société de l'assurance automobile du Québec, 333 boulevard Jean-Lesage, N-6-2, P.O. Box 19600, Québec, QC, G1K 8J6.

JEAN-YVES GAGNON,
*Chairman and CEO of the
Société de l'assurance automobile du Québec*

Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects*

Highway Safety Code
(R.S.Q., c. C-24.2, s. 624, par. 9 of the first par.)

1. Section 5 of the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects is amended by substituting the following for subparagraph *c* of paragraph 2:

“(c) trucks and equipment transport vehicles as defined in the Regulation respecting road vehicle registration, as well as tool vehicles, that are designated by a

peace officer under paragraph 10 of section 521 of the Highway Safety Code;”.

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

2614

Draft Regulation

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

Road vehicle registration — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting road vehicle registration, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

Section 4 of the Highway Safety Code, as amended by section 55 of Chapter 40 of the Statutes of 1998, now defines “tool vehicle” (*véhicule-outil*) and “tow truck” (*dépanneuse*), thereby replacing the terms “special mobile equipment” and “tow truck” defined by the Regulation respecting road vehicle registration and by the Regulation respecting insurance contributions. Since the definition of tool vehicle excludes some types of cranes and compressors, the rate for a truck would be applied to them, whereas cranes and compressors are similar to tool vehicles with respect to road use. Furthermore, vehicles equipped with well-drills or concrete pumps are charged the rate for trucks, whereas they are similar to tool vehicles with respect to road use.

Therefore, a definition is proposed for “equipment transport vehicle” to cover cranes, compressors, and vehicles equipped with well-drills or concrete pumps, and to set the appropriate registration fee and the fee required to retain the right to use the vehicle, based on its net weight, as is the case for tool vehicles. The draft Regulation also amends the definitions of truck, tow truck, commercial vehicle and tool vehicle to ensure their harmonization with the Regulation respecting insurance contributions and section 4 of the Highway Safety Code. It also proposes that the fees payable for the right to operate a tow truck apply to trucks used solely for towing a maximum of two vehicles at a time.

In order to obtain a single trip certificate under the draft Regulation, the owner of a road vehicle of more

* The last amendment to the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects, approved by Order in Council 646-91 dated 8 May 1991 (1991, *G.O.* 2, 1695), was made by the regulation approved by O. C. 799-98 dated 10 June 1998 (1998, *G.O.* 2, 2224). For prior amendments, see the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

than 3 000 kg must be registered in the Registre des propriétaires et des exploitants de véhicules lourds.

Furthermore, a floater licence plate (“X” plate) may be affixed to an equipment transport vehicle or a tool vehicle for demonstration purposes by a dealer, a manufacturer or an automotive body maker. Lastly, the amendments will make the terminology consistent with the Act respecting owners and operators of heavy vehicles (1998, c. 40).

Further information may be obtained by contacting Mr. Bernard Drolet, Société de l’assurance automobile du Québec, 333, boulevard Jean-Lesage, C-3-12, C.P. 19600, Québec (Québec) G1K 8J6, tel. (418) 528-3233.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Transport, 700, boulevard René-Lévesque Est, 29^e étage, Québec (Québec) G1R 5H1.

JACQUES BRASSARD,
Minister of Transport

Regulation to amend the Regulation respecting road vehicle registration*

Highway Safety Code
(R.S.Q., c. C-24.2, s. 618, pars. 2, 4, 8, 12, 13, 13.1, and ss. 619.1 and 619.3, 1st par., subpar. 1 and 2nd par.)

1. Section 2 of the Regulation respecting road vehicle registration is amended

(1) by substituting the following for the definition of “truck”:

““truck” means a road vehicle with a net weight of more than 3 000 kg designed solely for the transportation of goods or of machinery with which it is permanently equipped and goods; (*camion*)”;

(2) by deleting the definitions for “tow truck” and “special mobile equipment”;

(3) by substituting the following for the definition of commercial vehicle:

““commercial vehicle” means a motor vehicle, other than a bus, a minibus or a vehicle referred to paragraphs 2 to 11 of section 102, with a net weight of 3 000 kg or less that is owned by a legal person; (*véhicule commercial*)”; and

(4) by inserting the following after the definition of detachable axle:

““equipment transport vehicle” means a road vehicle with a net weight of more than 3 000 kg used solely for the transportation of machinery with which it is permanently equipped and its accessories. Emergency vehicles and vehicles that are used or can be used for the transportation of other goods are excluded from this definition; (*véhicule de transport d’équipement*)”.

2. The following is substituted for section 28:

“28. No single trip certificate may be issued for a heavy vehicle unless the owner or the operator is registered with the Commission des transports du Québec in the Registre des propriétaires et des exploitants de véhicules lourds.”.

3. The following is substituted for section 29:

“29. A single trip certificate must bear the name, address and file number of the person to whom it was issued, identify the road vehicle to which it refers, the valid registration number and the validity period.”

The certificate must also bear the point of entry into Québec, the final destination of the persons or goods transported and the roads to be used, where the owner or operator is not subject to the International Fuel Tax Agreement.”.

4. Section 102 is amended

(1) by substituting the following for paragraphs 8 and 9:

“(8) tow trucks with a net weight of 3 000 kg or less;

(9) tow trucks with a net weight of more than 3 000 kg, used solely for towing a maximum of two road vehicles at a time;

(10) ambulances and hearses;

(11) equipment transport vehicles.”; and

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

* The Regulation respecting road vehicle registration, made by Order in Council 1420-91 dated 16 October 1991 (1991, *G.O.* 2, 4111), was last amended by the Regulation made by Order in Council 199-98 dated 17 February 1998 (1998, *G.O.* 2, 1208). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

“Equipment transport vehicles may tow trailers carrying only a lifting device or its accessories.”.

5. The following is substituted for section 106:

“**106.** The fees payable to retain the right to operate an ambulance, a hearse, a motor home, a tool vehicle, a winter tool vehicle or a tow truck used solely for towing a maximum of two road vehicles at a time, with a net weight of more than 3 000 kg but not exceeding 8 000 kg, are \$327 for each payment period.

The payment period referred to in the first paragraph is determined in accordance with sections 21, 23 and 24.”.

6. The following is substituted for section 107:

“**107.** The fees payable to retain the right to operate an ambulance, a hearse, a motor home, a tool vehicle, a winter tool vehicle or a tow truck used solely for towing a maximum of two road vehicles at a time, with a net weight or more than 8 000 kg but not exceeding 10 000 kg, are \$435 for each payment period.

The payment period referred to in the first paragraph is determined in accordance with sections 21, 23 and 24.”.

7. The following is substituted for section 108:

“**108.** The fees payable to retain the right to operate an ambulance, a hearse, a motor home, a tool vehicle, a winter tool vehicle or a tow truck used solely for towing a maximum of two road vehicles at a time, with a net weight or more than 10 000 kg, are \$570 for each payment period.

The payment period referred to in the first paragraph is determined in accordance with sections 21, 23 and 24.”.

8. The following is inserted after section 108:

“**108.1** The fees payable to retain the right to operate an equipment transport vehicle with a net weight of more than 3 000 kg but not exceeding 8 000 kg are \$502 for each payment period.

The payment period referred to in the first paragraph is determined in accordance with section 24.

108.2 The fees payable to retain the right to operate an equipment transport vehicle with a net weight of more than 8 000 kg but not exceeding 10 000 kg are \$610 for each payment period.

The payment period referred to in the first paragraph is determined in accordance with section 24.

108.3 The fees payable to retain the right to operate an equipment transport vehicle with a net weight of more than 10 000 kg are \$745 for each payment period.

The payment period referred to in the first paragraph is determined in accordance with section 24.”.

9. The following is substituted for section 110:

“**110.** The licence plate of a truck or of a farm vehicle with a net weight of more than 3 000 kg shall bear the prefix “L”.

However, the licence plate for a truck used to transport bulk material that requires a bulk trucking permit from the Commission des transports du Québec shall bear the prefix “VR”.

A registered road vehicle for which the fees are set under this Division, Division II of Chapter III, or under the terms of a reciprocal agreement between Québec and a government that grants the same right to a Québec owner or operator of heavy vehicles, may tow, in Québec, a trailer registered in Québec or elsewhere.”.

10. Section 149 is amended by substituting the following for paragraph 3:

“(3) trucks, equipment transport vehicles or tool vehicles belonging to the person in whose name registration is carried out.”.

11. The owner of a truck or tool vehicle who pays before (*enter here the date of coming into force of this Regulation*) the fees and insurance contribution due on 31 March 1999, in accordance with section 24 of the Regulation respecting road vehicle registration, shall remain registered in the same category of road vehicles until he pays the fees and insurance contribution due on 31 March 2000. Thereafter, he shall pay the fees and insurance contribution for the category to which his vehicle belongs, whether the truck, equipment transport vehicle or tool vehicle category, and shall have the registration information changed if his vehicle belongs to the equipment transport vehicle category.

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

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

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