

(23) by substituting the words “Privileges and Immunities (International Organizations) Act (Revised Statutes of Canada (1985), c. P-23)” for the words “Privileges and Immunities (International Organizations) Act (Statutes of Canada)” in section 772R1;

(24) by substituting the words “créances irrécouvrables” for the words “mauvaises créances” in the French text of section 825R6;

(25) by substituting the words “Canada Pension Plan (Revised Statutes of Canada (1985), c. C-8)” for the words “Canada Pension Plan (Statutes of Canada)” in paragraph *a* of section 890.1R1;

(26) by substituting the words “Canada Pension Plan” for the words “Canada Pension Plan (Statutes of Canada)” in paragraph *b* of section 890.1R1;

(27) by substituting the words “Unemployment Insurance Act (Revised Statutes of Canada (1985), c. U-1)” for the words “Unemployment Insurance Act (Statutes of Canada)” in section 890.1R1;

(28) by substituting the words “de bienfaisance” for the word “charitables” everywhere it occurs in the French text of sections 985.9.2R2 and 985.9.2R3;

(29) by substituting the words “Canadian Film Development Corporation Act (Revised Statutes of Canada (1985), c. C-16)” for the words “Canadian Film Development Corporation Act (Statutes of Canada)” in section 1029.8.34R1;

(30) by substituting the words “National Training Act (Revised Statutes of Canada (1985), c. N-19)” for the words “National Training Act (Statutes of Canada)” in section 1086R1;

(31) by substituting the words “Labour Adjustment Benefits Act (Revised Statutes of Canada (1985), c. L-1)” for the words “Labour Adjustment Benefits Act (Statutes of Canada)” in section 1086R1;

(32) by substituting the words “hydrocarbure connexe” for the words “hydrocarbure apparenté” in the French text of Class 34 of Schedule B.

2. Paragraphs 1, 4, 6, 14, 18 to 20, 24, 28 and 32 of subsection 1 apply to a taxation year ending after 30 November 1991. Notwithstanding the foregoing,

(*a*) that paragraph 1, where it refers to sections 336R6, 958R1, 998R2 and 1086R12 of the Regulation respecting the Taxation Act, has effect only from 1 January 1991;

(*b*) that paragraph 1, where it refers to sections 503.1R1 and 503.2R1 of the Regulation respecting the Taxation Act, and that paragraph 18, where it refers to that section 503.2R1, have effect only from 1 March 1994;

(*c*) that paragraph 6, where it refers to sections 752.0.10.1R3 to 752.0.10.3R1, 752.0.10.3R4 and 752.0.10.12R1 of the Regulation respecting the Taxation Act, applies only from the 1993 taxation year.

3. Paragraphs 3, 5, 9 to 13, 15, 22, 23, 25 to 27, 30 and 31 of subsection 1 have effect from 12 December 1988.

4. Paragraph 7 of subsection 1 applies in respect of a life insurance policy last acquired after 31 December 1989.

5. Paragraph 8 of subsection 1 applies to a lease, in respect of a property, entered into after 10:00 p.m., Eastern Daylight Time, on 26 April 1989.

6. Paragraph 16 of subsection 1 has effect from 1 May 1989.

7. Paragraph 17 of subsection 1 has effect from 1 November 1989.

8. Paragraph 29 of subsection 1 has effect from 19 December 1990.

87. 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. 36-96, 10 January 1996

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

Contributions — Amendments

Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan

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

WHEREAS the Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r. 1) was made under that Act;

WHEREAS it is expedient to amend the Regulation to follow up on a fiscal measure introduced in the Taxation Act by Chapter 1 of the Statutes of 1995 and announced on 12 May 1994 by the Minister of Finance in his Budget Speech;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published pursuant to section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

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

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

WHEREAS under section 27 of the Regulations Act, a regulation may take effect before the date of its publication in the *Gazette officielle du Québec* where the act under which it is made expressly provides therefor;

WHEREAS under section 36 of the Act respecting the Régie de l'assurance-maladie du Québec, every regulation made under Division I of Chapter IV of that Act may, if it so provides, take effect from a date prior or subsequent to the date of its publication; however, the date shall not be prior to the effective date of the legislative provision under which the regulation was made;

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

THAT the Regulation attached hereto, entitled "Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan", be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan

An Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5, s. 35, par. b)

1. 1. The Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r. 1), amended by the Regulations made by Orders in Council 1931-86 dated 16 December 1986, 839-88 dated 1 June 1988 and 778-94 dated 25 May 1994, is further amended, in section 1.1, by substituting the following for the part that precedes paragraph *b*:

"**1.1.** For the purposes of the definition of the expression "wages" provided in section 33 of the Act, the following remuneration is prescribed:

(a) the wages paid by a corporation operating an international financial centre, within the meaning of section 1 of the Taxation Act (R.S.Q., c. I-3), to an individual who holds the certificate mentioned in subparagraph *f* of the second paragraph of section 737.15 or in section 737.16.1 of that Act, for the period during which he works almost exclusively for that corporation and where his duties with that corporation are devoted almost exclusively to the operations of the international financial centre;"

2. Subsection 1 applies from the 1995 taxation year.

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

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Gouvernement du Québec

O.C. 52-96, 16 January 1996

Master Pipe-Mechanics Act
(R.S.Q., c. M-4)

Corporation of Master Pipe-Mechanics of Québec — Amendments

CONCERNING Regulation amending the Regulations of the Corporation of Master Pipe-Mechanics of Québec

WHEREAS under section 12 of the Master Pipe-Mechanics Act (R.S.Q., c. M-4), the council of the Corporation of Master Pipe-Mechanics of Québec may make regulation respecting the board of administration;