

27. If a party request recording of testimony, she assumes its organization and the cost thereof.

28. The council secretary or the sole arbitrator shall draw up the minutes of the hearing. The minutes must be signed by the arbitrator or arbitrators.

29. If, after the hearing, the parties reach an agreement, such agreement shall be mentioned in the award. The parties shall then be solidary liable for the costs of arbitration, that is to say the expenses incurred by the Order from the time of the application, as determined by the committee secretary in accordance with section 33.

§5. Arbitration award

30. The council shall make an award within 30 days after the end of the hearing.

31. Awards are made by a majority of the members of the council.

In making an award, the council of arbitration may uphold or reduce the account in dispute, and may determine the reimbursement or payment, if any, to which a party may be entitled.

The award must be substantiated and signed by the sole arbitrator or the subscribing arbitrators; where one of the arbitrators refuses or is unable to sign, the remaining arbitrators shall make mention thereof and the award shall have the same effect as if it had been signed by all the arbitrators.

32. Expenses incurred by the parties for arbitration shall be assumed by each of them respectively and shall not be claimed from the adverse party.

33. In making the award, the council has the total discretion to award costs, that is to say the expenses incurred by the Order from the time of the application, between the parties or in favour of one party. The total amount of the costs assumed by a party shall not exceed 15 % of the amount originally in dispute. In all cases, the minimum costs shall be \$50.

The council of arbitration may also, where the account in dispute is maintained in whole or in part, or where a reimbursement is awarded, add interest thereto and an indemnity calculated in accordance with articles 1618 and 1619 of the Civil Code of Quebec (1991, c. 64) from the date of the application for conciliation.

34. The award binds the parties, and is final, without appeal, and executory in accordance with articles 946 to 946.6 of the Code of Civil Procedure.

The parties must abide by the decision.

35. The award is filed with the committee secretary who forwards it to the parties without delay.

36. When the award has been made, the council chairman or the sole arbitrator, as the case may be, shall send to the committee secretary the complete arbitration file, including the minutes of the hearing duly signed by the arbitrator or arbitrators. The committee secretary shall deliver true copies to interested persons only.

DIVISION IV FINAL PROVISIONS

37. The present regulation replaces the Regulation respecting the procedure for conciliation and arbitration of accounts of notaries (R.R.Q., 1981, c. N-2, r. 10), amended by regulation approved by Order in Council 381-92 dated March 18, 1992. The previous regulation shall nevertheless continue to govern the procedure for conciliation and arbitration for those disputes for which an application for conciliation if filed before the coming into force of the present regulation.

38. This regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

9817

Draft Regulation

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

Rates of assessment, units of economic activity and sectors for 1997

Notice is hereby given, in accordance with section 455 of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001) and in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that upon the expiry of 60 days following the publication of this notice the Regulation respecting the rates of assessment and the units of economic activity and the sectors for 1997 will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendments.

The Regulation determines the units of economic activity, grouped in various sectors, under which the employers will be classified for 1997 and fixes the rates of assessment that will be used to determine their assessment for 1997.

The purpose of the Regulation is to share the cost of the occupational health and safety plan between employers in relation to the risks involved in their economic activities.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 60-day period, to Mr. Roland Longchamps, Vice-chairman Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec), G1K 7E2.

PIERRE SHEDLEUR,
*Chairman of the Board
and Chief Executive Officer
of the Commission de la santé
et de la sécurité du travail*

Regulation respecting the rates of assessment, the units of economic activity and the sectors for 1997

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001, s. 454, 1st par., subpars. 5, 6 and 8.1)

1. The units of economic activity, the sectors under which they are grouped and the rates of assessment applicable to each unit for 1997 are those appearing in the Table in Schedule 1.

2. The rates appearing in the “General rate” column of Schedule 1 are those applicable to all firms except federal firms, whose rates of assessment are those appearing in the “Special rate” column.

3. The rates of assessment applicable to employers belonging to a sector of activities for which a joint sector-based association was formed under the Act respecting occupational health and safety (R.S.Q., c. S-2.1) are increased to the extent provided for in Schedule 2 in order to cover the cost of the subsidy granted to that association for the year 1997.

4. The amount provided for in section 313 of the Act is fixed for 1997 at \$65 per financial record.

5. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec* and has effect for the assessment year 1997.

SCHEDULE 1

Unit	Description	General rate	Special rate
SECTOR: PRIMARY			
10010	Operating a dairy cattle herd; raising cattle, buffalo, horses, wild boar; horse boarding service	9.00	8.57
10020	Raising hog, sheep, goat, grain-fed and milk-fed heavy calves	7.68	7.27
10030	Raising, catching and caging poultry; raising fur-bearing animals; raising earthworms; raising rabbits; pisciculture; apiculture	7.21	6.81
10040	Field-crop farming; fruit or vegetable farming; ornamental plant cultivation; mushroom production; Christmas tree farming; maple syrup production; tobacco production	7.23	6.83
11010	Inshore or offshore fishing; underwater diving services	8.83	8.40
12010	Forestry operations	13.29	12.78

Unit	Description	General rate	Special rate
12020	Forestry work; tree or bush maintenance	12.66	12.16
13010	Surface iron ore mining with or without concentration; pelletization of iron ore	2.75	2.43
13020	Metal mining, except iron mines; treatment, concentrating or smelting metal ores, except iron ore	6.48	6.09
13030	Asbestos mining	4.85	4.49
13040	Peat extraction or manufacturing peat-based products; mining or crushing quartz or other industrial siliciferous ores; underground mining of non-metal ores, not specified in other units	6.84	6.45
13050	Operating a cut-stone quarry; operating a crushed stone quarry with blasting and drilling; mine prospecting with blasting or with crawler tractors	6.14	5.76
13060	Operating a crushed stone quarry without blasting or drilling; rock or gravel crushing with movable crushers; operating a gravel pit with or without crushing; operating a sandpit	9.85	9.41
13070	Drilling ore for the removal of cores for mine prospecting; drilling oil or natural gas wells; other technical work incidental to drilling oil or natural gas wells	13.65	13.13
13090	Mine prospecting not specified in other units; line cutting; geophysical surveys; geological work	4.72	4.37
13100	Contract operation of a mine; digging ramps and crossing banks; other contract work relating to operation of mines	15.20	14.65
SECTOR: MANUFACTURING			
20010	Slaughtering livestock; preparing, processing, drysalting or canning meat; manufacturing mineral or animal oil or shortening	7.07	6.67
20020	Slaughtering poultry or rabbits; dressing, processing or canning poultry or rabbits	6.36	5.98
20030	Preparing or processing fish, including canning	6.87	6.48
20040	Processing, canning or freezing fruits or vegetables; preparing natural casings for delicatessen	4.17	3.83
20050	Operating a dairy work; water bottling, with or without distribution; manufacturing and delivering blocks of natural or artificial ice	3.04	2.72
20060	Flour mill	4.62	4.27
20070	Processing meat unfit for human consumption or abattoir waste	4.89	4.54
20080	Grain milling	3.74	3.40

Unit	Description	General rate	Special rate
20090	Manufacturing bakery, pastry or biscuit products, with or without distribution	4.18	3.84
20100	Processing cane or beet sugar; manufacturing confectionery	3.90	3.56
20110	Roasting and blending coffee; packing tea; roasting almonds	2.91	2.59
20120	Manufacturing potato chips	3.47	3.14
20130	Manufacturing margarine, vegetable oil or shortening; manufacturing convenience foods; manufacturing yeast or condiments; grinding and preparing spices; manufacturing or processing food products, not specified in other units	4.52	4.17
20140	Manufacturing soft drinks, with or without distribution	3.90	3.57
20150	Distillery; manufacturing wine or cider	3.84	3.50
20160	Brewing beer, with or without distribution; manufacturing malt	3.34	3.01
20170	Manufacturing tobacco products	1.60	1.30
21010	Manufacturing tires or rubber treads for tires	3.47	3.14
21020	Manufacturing adhesive tape or damper mats and rug underlays; manufacturing clothing or industrial parts or cellular products made of rubber	3.38	3.05
21030	Manufacturing foamed or expanded plastic products; wholesaling foam rubber	4.47	4.12
21040	Manufacturing plastic pipes or pipe fittings	5.45	5.08
21050	Manufacturing plastic film and sheeting; manufacturing plastic bags	5.13	4.77
21060	Manufacturing stratified or reinforced plastic products, except boats; manufacturing plastic products, not specified in other units	4.87	4.52
22010	Leather tanning; custom-dressing furs; wholesaling raw hides or skins	5.58	5.21
22020	Manufacturing footwear; shoe repairing	4.71	4.36
22030	Manufacturing luggage, other than in wood and in metal; manufacturing footwear parts except rubber parts	8.31	7.89
22040	Manufacturing handbags or purses; manufacturing leather or imitation-leather goods, not specified in other units	2.83	2.51
22050	Manufacturing fibres or yarn from artificial or synthetic material; texturizing yarn	3.49	3.16
22060	Manufacturing thread or yarn, without weaving	3.45	3.12

Unit	Description	General rate	Special rate
22070	Weaving textiles other than carpets; recycling textile waste; preparing cotton-wool or flock	3.79	3.45
22080	Manufacturing knitted fabrics	3.59	3.25
22090	Manufacturing carpets	4.21	3.87
22100	Manufacturing textile products, not specified in other units; manufacturing zippers or umbrellas	4.37	4.02
22110	Finishing textiles; steam shrinking of fabrics	4.23	3.88
22120	Manufacturing first-aid products	4.99	4.63
22140	Manufacturing clothing or clothing accessories, not specified in other units	3.08	2.76
22150	Knitting clothing or accessories, including assembling	3.01	2.69
22160	Manufacturing ladies undergarments and swimsuits	2.51	2.20
23010	Manufacturing shingles; manufacturing and assembling wood lath for fencing, with trucking; manufacturing wooden boxes and pallets with production of sawmill products and trucking	11.24	10.77
23020	Sawmill with forest harvesting	5.17	4.81
23030	Sawmill without forest harvesting	6.49	6.11
23040	Manufacturing sheets of wood veneer or plywood panels with or without peeling	5.75	5.38
23050	Manufacturing in a shop custom woodwork to be attached to a structure; mass production of wooden cabinets	5.86	5.49
23060	Manufacturing wooden doors or windows, with or without installation	3.82	3.49
23070	Manufacturing wooden roof trusses or laminated wood framework	7.59	7.18
23080	Manufacturing wooden boxes, pallets or containers without production of sawmill products; manufacturing wooden reels or drums	9.92	9.47
23092	Manufacturing wooden or metal coffins or frames; manufacturing pipe organs, pianos or other musical instruments	4.92	4.56
23100	Protective treatment of wood or wood drying; wood turning	6.93	6.54
23110	Manufacturing agglomerated or laminated wood panels	3.80	3.47
23120	Manufacturing miscellaneous wooden goods, not specified in other units	8.72	8.30

Unit	Description	General rate	Special rate
23130	Manufacturing lamellate boards made of plastic and paper sheets; coating or printing wood panels	3.71	3.38
24010	Manufacturing metal furniture or fixtures	5.15	4.78
24020	Manufacturing custom wooden furniture in a workshop; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments	8.10	7.68
24030	Mass assembling of wooden furniture or furniture frames, with or without upholstering; upholstering custom furniture in a workshop; repairing wooden or upholstered furniture; manufacturing upholstered mattresses or bed springs	4.90	4.54
24040	Mass production of wooden furniture or furniture frames, with or without upholstering	5.21	4.85
25010	Manufacturing paper pulp	2.07	1.77
25020	Manufacturing wood fibre insulation boards or acoustic tiles; manufacturing uncoated or non-impregnated felt sheathing; manufacturing paper or cardboard from logs or wood products	2.15	1.84
25030	Manufacturing paper or cardboard from prefabricated pulp or used paper	2.39	2.08
25040	Manufacturing asphalt roofing, with or without the manufacture of the paper or felt base	3.32	3.00
25050	Manufacturing corrugated cardboard boxes	3.51	3.18
25060	Manufacturing paper goods, not specified in other units, or cardboard tubes, with or without pulp preparation; manufacturing photocopier cleaning cloth; paper glazing, finishing, waxing or oiling; preparing artificial abrasives; forest protection and conservation	3.22	2.90
26010	Printing; silkscreen printing	2.44	2.13
26020	Operating a bindery	5.08	4.72
26030	Metal typesetting (typography-linotype); stereotyping; lithography; manufacturing plates for printing; developing and printing films	1.64	1.34
26040	Printing and publishing a daily; printing and publishing	1.12	0.84
27020	Manufacturing steel castings (steel foundry); lead or lead alloys rolling, casting or extruding	8.32	7.91
27030	Manufacturing steel; processing steel by rolling and forging	3.73	3.39
27040	Manufacturing titanium slag and pig iron; manufacturing metal powder, steel pipe or tubing; manufacturing ferro-alloys	2.98	2.66

Unit	Description	General rate	Special rate
27050	Manufacturing iron castings (cast-iron foundry)	5.63	5.26
27060	Primary manufacturing of aluminum	2.12	1.82
27070	Electrolytic refining of copper or zinc and processing of their by-products	2.28	1.97
27080	Aluminum and aluminum alloys rolling	2.49	2.18
27090	Extruding aluminum, copper or their alloys	4.12	3.78
27110	Non-ferrous metal pressurized casting; non-ferrous metal casting; manufacturing aluminium or light alloy automobile parts	4.90	4.55
28010	Casting or overhauling high pressure boilers, tanks or heat exchangers	5.82	5.44
28020	Manufacturing metal structural components	5.42	5.05
28030	Manufacturing metal windows or doors, with or without installing; repairing industrial doors; manufacturing other ornamental and architectural metal products	6.25	5.87
28040	Manufacturing ornamental metal products; operating a welding shop; manufacturing motor vehicle springs, mufflers or exhaust pipes	9.62	9.18
28050	Electrolytic or chemical plating; heat treating of metals	6.88	6.48
28060	Workshop painting, dyeing or coating metal products	7.15	6.75
28070	Manufacturing or repairing metal containers or their lids	5.02	4.66
28080	Manufacturing other products by metal stamping or matrixing	4.78	4.42
28090	Manufacturing metal wire or cable, metal rods, welding electrodes or other metal wire products; applying metal powder to metal parts	4.84	4.49
28100	Manufacturing industrial fasteners or metal springs	3.81	3.47
28110	Manufacturing basic hardware articles or small hand or garden tools; manufacturing industrial dies, moulds, cutting tools and punches	4.10	3.76
28120	Manufacturing heating equipment	5.24	4.88
28130	Machine shop piece work; rebuilding mechanical motors	4.87	4.51
28140	Manufacturing or assembling metal products, not specified in other units	5.43	5.06
29010	Manufacturing agricultural equipment or implements	5.99	5.62

Unit	Description	General rate	Special rate
29020	Manufacturing commercial refrigeration equipment or air conditioning equipment	6.54	6.15
29030	Manufacturing conveyors	5.85	5.47
29040	Manufacturing and installing or repairing hydraulic or pneumatic pressure cylinders	4.20	3.86
29050	Manufacturing or repairing heavy machinery; manufacturing industrial equipment; constructing or repairing locomotives or freight cars	3.88	3.54
29060	Repairing, installing or servicing miscellaneous machinery and equipment	5.05	4.69
29070	Manufacturing sewing machines or small electrical appliances; manufacturing machinery and equipment, not specified in other units	3.25	2.92
29080	Manufacturing major electrical appliances; repairing electrical household appliances	2.82	2.50
29090	Manufacturing lighting fixtures	4.28	3.93
29110	Manufacturing electronic household equipment; assembling lighting fixtures	3.85	3.51
29120	Manufacturing electronic parts or components; manufacturing electronic equipment, not specified in other units	1.08	0.79
29130	Manufacturing lightning rods, high voltage line circuit breakers or distribution transformers	3.23	2.90
29140	Manufacturing high power transformers; manufacturing or assembling batteries	4.56	4.21
29150	Manufacturing control panels or electrical or pneumatic measuring instruments	2.73	2.41
29160	Manufacturing or assembling electric motors or generators; repairing or rewinding electric motors	5.11	4.75
29170	Manufacturing electrical wire or cable; manufacturing electric light bulbs	1.88	1.58
29180	Manufacturing electrical distribution parts or graphite electrodes	3.87	3.53
30010	Repairing, reworking, finishing or reconditioning aircraft; machining or assembling aircraft parts manufacturing	1.59	1.30
30020	Constructing aircraft	1.83	1.53
30030	Manufacturing aircraft parts by microfusion with casting	4.81	4.46

Unit	Description	General rate	Special rate
30040	Constructing trucks	3.95	3.61
30050	Constructing automobiles	3.92	3.58
30060	Constructing buses or long-distance coaches	6.21	5.83
30070	Manufacturing or assembling truck boxes, with or without installation	6.77	6.38
30080	Manufacturing, with or without repairing, motor vehicle trailers; manufacturing house trailers or tent trailers; manufacturing and renting movable shelters; finishing van interiors	7.20	6.80
30110	Manufacturing or repairing motor vehicle or machine radiators	5.46	5.09
30130	Constructing or repairing railway passenger cars	3.45	3.13
30160	Constructing or modernizing ships over 250 tonnes	8.23	7.81
30170	Constructing or modernizing ships between 5 and 250 tonnes; minor repairs to ships over 5 tonnes	6.85	6.46
30180	Manufacturing or repairing craft of 5 tonnes or less	6.08	5.70
30190	Manufacturing snowmobiles, motorcycles, snowplows or all-terrain vehicles	2.42	2.11
31010	Manufacturing clay products	6.46	6.08
31020	Manufacturing cement or lime; manufacturing silicon carbide or gypsum panels	2.52	2.21
31030	Manufacturing funeral monuments or other stone products	7.34	6.94
31040	Manufacturing asbestos-cement products; manufacturing friction parts; manufacturing asbestos wire, cloth, ceiling components or gaskets	5.79	5.42
31050	Manufacturing pipes, concrete masonry components and other concrete products similar to masonry components	5.89	5.51
31060	Manufacturing prefabricated architecture or structure concrete components	8.78	8.35
31070	Manufacturing ready-mix concrete	4.74	4.39
31080	Manufacturing glass or glass products	4.78	4.43
31090	Manufacturing refractory products; manufacturing or processing charcoal	5.77	5.40
31100	Manufacturing insulating material, not specified in other units	3.21	2.89

Unit	Description	General rate	Special rate
31110	Refining crude petroleum; manufacturing petroleum and coal products, not specified in other units	1.15	0.86
32010	Manufacturing industrial inorganic chemical products, not specified in other units	1.84	1.54
32020	Manufacturing industrial organic chemical products or other chemical products, not specified in other units	2.96	2.64
32030	Manufacturing plastics or synthetic resins	2.79	2.47
32040	Manufacturing pharmaceutical products or drugs	1.33	1.04
32050	Manufacturing paint, varnish, printing ink, adhesives or coatings	3.23	2.90
32060	Manufacturing soap or cleaning products	3.07	2.75
32070	Manufacturing toiletries	2.44	2.13
32080	Manufacturing ammunition	2.28	1.97
32090	Manufacturing explosives	4.26	3.92
33010	Assembling watches or clocks; operating an optical laboratory; manufacturing gold, silver or plated jewellery or ware; manufacturing orthopedic devices; assembling cartridges or cassettes	1.76	1.46
33020	Manufacturing wooden or metal sporting goods or gymnasium equipment; assembling plastic or metal toys; manufacturing and repairing bicycles	5.23	4.87
33030	Manufacturing, installing or repairing commercial signs; leasing advertising spaces on billboards, signboards and commercial signs	5.58	5.21
33040	Assembling trophies or miscellaneous wooden, plastic, fiberglass or concrete products; manufacturing rubber pads, plaster goods, wax products, trophy parts or foundry models; stamping balloons; handicrafts	4.29	3.94
33050	Manufacturing buttons, snap fasteners, needles, emblems, medals, pencils or pens	2.43	2.12
33060	Manufacturing vinyl tiles and vinyl linoleum; manufacturing heat-insulating products for piping	2.12	1.81
SECTOR: CONSTRUCTION			
40010	Developing, constructing or renovating buildings; installing prefabricated houses	11.84	11.36

Unit	Description	General rate	Special rate
40020	Engineering works not specified in other units; geotechnical drilling prior to construction; drilling artesian wells; maintaining work site camps and miscellaneous work site facilities; installing fencing; installing guardrails	9.73	9.28
40030	Constructing power transmission or distribution lines; constructing microwave towers or energy transforming stations	7.98	7.57
40040	Surface draining or farm improvements	6.11	5.73
40050	Demolition work	38.63	37.66
40060	Paving other than on public roads	10.71	10.25
40070	Landscaping	11.13	10.66
40080	Cement works	17.38	16.79
40090	Erecting and installing tanks, metal silos, boilers or water reservoirs; installing or maintaining gas tanks; erecting pre-cast concrete structures	14.18	13.65
40100	Erecting metal structures	23.08	22.39
40110	Installing glass or glazing work	12.33	11.84
40120	Exterior closing work not specified in other units; waterproofing; outside window washing	19.61	18.98
40130	Specialized mechanical work not specified in other units; plumbing and heating work; assembling large, stationary equipment	8.79	8.36
40140	Refrigerating or air-conditioning work; wholesaling, with or without installation or repair, of industrial or commercial air conditioning or refrigerating equipment	7.30	6.90
40150	Electrical work	6.96	6.57
40161	Installing monitoring electronic equipment for navigation, industrial production, surveillance, surrounding milieu, communications, entrances or as regards environment; remote-control security alarm monitoring services; installing alarm systems; locksmithing	2.69	2.37
40162	Installing electronic equipment, not specified in other units	1.62	1.32
40170	Interior finishing work; insulating buildings	15.00	14.46
40180	Installing or maintaining elevators	6.11	5.74
40190	Sand blasting or steam jet cleaning; cutting concrete or asphalt	23.25	22.57

Unit	Description	General rate	Special rate
40200	Manufacturing prefabricated wooden houses, house panels or mobile homes	10.97	10.50
40210	Road paving, with or without the operation of an asphalt manufacturing plant	5.44	5.07
SECTOR: TRANSPORTATION AND STORAGE			
50010	Air transport; services incidental to air transport	2.62	2.31
50020	Transporting marine freight; towing or docking boats; railway transport	3.50	3.17
50030	Loading or unloading boats	5.93	5.55
51010	Transporting passengers by intercity bus; school bus service or special transportation by bus; transportation by tour bus or chartered bus, including vehicle repair or maintenance	3.47	3.14
51020	Transporting passengers by intercity bus; school bus service or special transportation by bus; transportation by tour bus or chartered bus, not including vehicle repair and maintenance	3.05	2.73
51030	Mass transit in urban areas, with or without vehicle repair; transporting passengers by taxi	3.15	2.83
52010	General local or long-distance transport; transporting or wholesaling fats or meats unfit for human consumption; transporting pelts	7.28	6.88
52020	Moving buildings; railway service; transporting motor vehicles; transporting by towing, by float or other non-standard transport	10.82	10.35
52030	Furniture moving; transporting electronic equipment	15.01	14.47
52040	Transporting freight in tank-trucks, not specified in other units; transporting explosives, corrosive, toxic or inflammable products; transporting petroleum products	5.91	5.53
52050	Bulk trucking; snow removal	7.33	6.93
53010	Storage service	6.00	5.63
53020	Wrapping or packing service with or without marketing	7.82	7.41
SECTOR: SERVICES			
60010	Operating a radio station; operating telephone lines or telephone exchanges; intercommunication services; recovering or repairing telephones; splicing telephone cables	0.77	0.49

Unit	Description	General rate	Special rate
60020	Operating a television station; producing or distributing motion pictures or other audio and video material; operating a motion picture or a drive-in theater; operating an orchestra, a disco-mobile, a singing group, a theater company or a theatrical agency; leasing or renting halls; installing equipment for social dances	1.25	0.97
60030	Cable television service; installing radio or television antennas; radio, television or cable connection work	2.41	2.10
60040	Courier service; home small parcel delivery service	5.47	5.10
60050	Operating a recreational centre; operating a professional sports club; operating a curling club; operating a bowling alley or a billiard parlour; operating a roller skating rink; operating a race track; operating a racket sports centre	1.79	1.50
60060	Operating a golf course	2.38	2.07
60070	Operating a ski centre; operating a snowmobile club	5.23	4.87
60080	Operating an amusement park or rides, an amateur sports club, a pleasure-boating club, a shooting club, or amusement and recreational services, not specified in other units; operating a Turkish bath, a massage parlour, a bodybuilding studio, a tanning salon, a shoeshine service or a checkroom service; organizing a public festival	2.00	1.70
61010	Generating and distributing electric power	1.12	0.83
61020	Operating a water distribution centre, a steam distribution centre or a natural gas distribution centre; operating and maintaining a gas or an oil pipeline	1.48	1.18
61030	Maintaining a garbage dump; disposal of industrial waste; cleaning tanks, sewers, cesspools, septic tanks or industrial facilities; renting or leasing, with maintenance, portable chemical toilets	4.87	4.52
61040	Garbage collection	9.45	9.01
62010	Transporting milk and cream; wholesaling dairy products; wholesale or retail distribution of dairy products	3.27	2.94
62020	Wholesaling fruit, vegetables or fish	5.26	4.90
62030	Wholesaling meat and meat products	5.68	5.31
62040	Wholesaling meat, including cutting up and carving	6.72	6.33
62050	Wholesaling bakery or pastry products or distributing those products, wholesale or retail; retailing imported specialties, dietetic or natural food, delicatessen, pastries or seafood products	3.39	3.06

Unit	Description	General rate	Special rate
62060	Wholesaling food, not specified in other units	3.60	3.27
62070	Wholesaling carbonated beverages or water; distributing carbonated beverages or water, wholesale or retail	4.50	4.15
62080	Wholesaling beer	6.69	6.30
62090	Wholesaling toiletries or drug sundries	1.77	1.47
62110	Operating a grocery store	3.32	3.00
62120	Operating a convenience store with or without gasoline sales	2.78	2.46
62130	Operating a grocery-butcher shop	3.64	3.30
62140	Operating a butcher shop	5.43	5.07
62150	Making and retailing bakery or pastry products	3.45	3.12
62160	Fruit and vegetables retail business	3.70	3.36
62170	Alcoholic beverages retail business	2.06	1.75
62180	Operating a drugstore; operating a tobacco store; herbalist's shop; chocolate, delicacies or cookies shop, beauty products or cosmetics shop, or selling lottery tickets; operating a bus terminal or a contract post office	1.37	1.08
63010	Wholesaling household, commercial or service industry furniture, or electrical household appliances; wholesaling floor coverings; leasing, wholesaling or retailing office equipment or furniture; leasing electrical household appliances or electronic household equipment	1.88	1.58
63020	Wholesaling household dishware, pottery, glassware or similar household goods; wholesaling electronic household appliances	2.41	2.10
63030	Wholesaling metals or alloys, including handling	5.11	4.75
63040	Wholesaling hardware, plumbing or heating equipment and supplies, not specified in other units; wholesaling and installing safes, with or without repair; wholesaling sanitation equipment	1.95	1.65
63050	Wholesaling or retailing lumber or building supplies; wholesaling or retailing firewood, coal or charcoal	4.83	4.48
63060	Wholesaling doors, windows, exterior siding or garage equipment	7.46	7.06
63070	Wholesaling or repairing farm or garden implements or equipment	3.23	2.90

Unit	Description	General rate	Special rate
63080	Wholesaling, renting or leasing heavy machinery, with or without repair; renting or leasing handling equipment, trailers or containers, with or without repair	3.09	2.76
63090	Wholesaling industrial handling equipment, with or without installation and repair; wholesaling or repairing welding equipment	3.90	3.56
63100	Wholesaling, renting or leasing manufacturing machinery, with installation or repair; wholesaling, renting or leasing commercial or industrial ovens or kilns, with or without installation, repair or maintenance	2.11	1.81
63110	Wholesaling, renting, leasing, installing or repairing stage or discotheque lighting equipment, electric or diesel engines, electric generation equipment, swimming-pool accessories, pumping facilities or equipment for water treatment	2.87	2.55
63120	Wholesaling, renting or leasing analytic and laboratory apparatus, medical or scientific equipment, measuring, calibrating or control instruments or communication equipment other than for automobiles, with or without repair or installation; wholesaling electronic parts or electrical supplies	1.12	0.84
63130	Wholesaling industrial or commercial scales; wholesaling or retailing kitchen cabinets; retailing doors or windows	4.05	3.71
64010	Wholesaling or retailing trucks or buses with or without repair	4.63	4.28
64020	Vulcanizing; wholesaling and retailing tires or tubes, with or without repair or installation	4.78	4.42
64030	Wholesaling transportation equipment or equipment parts; wholesaling or retailing new, reconditioned or used automobile parts or accessories	1.98	1.67
64040	Wholesaling or retailing automobiles with or without repair; renting or leasing automobiles with or without repair; retailing and installing automobile windows or radios; upholstering and repairing of motor vehicle seats	2.84	2.52
64050	Retailing, renting or leasing mobile homes, snowmobiles, motorcycles, travel trailers, tent trailers, including repair or service; retailing boats, outboard motors or boating accessories; renting or leasing, including service, small craft or recreational vehicles, not specified in other units; wholesaling snowmobiles, motorcycles, boats, outboard motors, boating accessories, ship's supplies, trailers or containers; wholesaling, without repair, semitrailers, travel trailers or tent trailers	4.15	3.81
64060	Operating a service station with or without self-service; operating an automatic car wash; washing and cleaning motor vehicles and trucks	3.56	3.22

Unit	Description	General rate	Special rate
64070	Retailing gasoline, with or without service	2.45	2.14
64090	Repairing motor vehicles, motor vehicle parts or industrial machinery parts, not specified in other units; motor vehicle towing service	5.48	5.11
64100	Repairing motor vehicle bodies	6.28	5.90
64110	Retailing and installing motor vehicle mufflers; repairing and installing motor vehicle suspension parts	7.58	7.18
64120	Reclaiming and wholesaling used automobile parts and accessories	4.72	4.37
65010	Retailing furniture, with or without household furnishings; retailing household electrical appliances, with or without electronic appliances or household electrical furnishings; retailing antique objects or furniture	3.47	3.14
65020	Retailing or repairing sound or video equipment, electronic appliances, electrical furnishings, small (portable) electrical household appliances or electrical personal care appliances; retailing sewing machines	1.39	1.10
65030	Retailing floor coverings	3.20	2.87
65041	Retailing household furnishings or interior decoration accessories, not specified in other units; wholesaling piece goods, notions and other dry goods, draperies, household linen or other textile household furnishings	1.94	1.64
65044	Retailing lighting fixtures	1.78	1.48
66020	Wholesaling and distributing petroleum products, with or without maintenance or installation of related facilities	2.23	1.92
66030	Wrecking automobiles; wholesaling metal waste	9.40	8.96
66040	Selling non-metallic waste	8.66	8.24
66050	Wholesaling or distributing newspapers, magazines, books or handbills; wholesaling paper or paper products	2.13	1.83
66060	Wholesaling animal feeds, fertilizers, grain or cereals; wholesaling tobacco products; grain elevator service	3.36	3.03
66070	Wholesaling games, toys, sporting goods and equipment; retailing, renting or leasing sporting goods and equipment, with or without service	1.51	1.22
66080	Wholesaling chemical products or cleaning products; wholesaling or maintaining chemical fire extinguishers	1.69	1.39

Unit	Description	General rate	Special rate
66100	Wholesaling leather or imitation-leather products not specified in other units; wholesaling footwear or garment products; retailing footwear, garments, underwear, knitting products, fabrics, yarn, sewing products, handbags, luggage or other leather or imitation-leather products; manufacturing or storing fur garments or articles; linen rental service without washing equipment; costume or ceremonial apparel rental service	1.79	1.49
66110	Operating a department store; operating a general merchandise store; operating a general store; operating a direct consumer distributing warehouse; display services; interior decoration design service; retailing home and automobile supplies	2.34	2.03
66120	Retailing small goods, not specified in other units; retailing paint or wallpaper; retailing or repairing musical instruments or accessories or photography equipment; retailing domesticating animals; photography; wholesaling jewellery items or photography equipment and supplies	1.45	1.16
66130	Retailing hardware products or garden supplies; retailing lawn mowers, snow blowers, chain saws or similar equipment, with repair; wholesaling or retailing trees, shrubs, plants, flowers, supplies for lawn or garden or other nursery products	2.55	2.23
66150	Retailing lumber and building supplies with hardware	3.31	2.99
66160	Monuments and tombstones dealer; undertaking services, with or without ambulance services; operating a cemetery	3.20	2.87
66170	Wholesaling or retailing, installing or cleaning swimming pools; constructing and installing in-ground pools	3.63	3.29
70010	Insurance brokerage; operating a collection agency or a credit bureau; currency or securities brokerage, consulting or negotiation services; commodities exchanges or securities exchanges; financial institutions and financial intermediaries not specified in other units	0.80	0.52
70020	Operating an insurance business; insurance services of the provincial administration	0.77	0.49
70030	Operating residential or other buildings, including parking lots or parking garages; municipal housing bureau; disinfection, fumigation or extermination work	2.86	2.54
70040	Insurance adjustment or evaluation services; operating a real estate agency; information, poll or research services; bailiff services; reprography services, typing services or other clerical work services supplied to firms or individuals	1.10	0.82
71010	Operating a forwarding agency; freight inspection service; sales agent services; broker services not specified in other units	0.99	0.70

Unit	Description	General rate	Special rate
71020	Operating a manpower agency; leasing the services of professional or technical personnel or other scientific or technical professionals such as draftsmen, biologists, biochemists, botanists, chemists, engineers, graphic designers and laboratory technicians; auctioneering or organizing auctions or merchandise liquidation services	1.16	0.87
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	8.04	7.63
71040	Operating a marine agency or a marine piloting firm; International Air Transport Association or Airline Communications and Information Services; operating a news agency or an advertising agency; drafting or practising architecture; urban planning services or business or management consulting services; law practice (advocate's or notary's office); accounting services (accountant's office); actuarial practice; operating a travel agency or wholesale tour business; wholesaling, renting or repairing computer systems; computer services, excluding the leasing of the services of data processing personnel; trustee in bankruptcy; taxation services or income tax return preparation services; graphic design services	0.70	0.42
71050	Consulting engineer's office; energy consulting services; operating a pure or applied research laboratory; operating a laboratory for analysis and testing; agricultural research services; geotechnical studies prior to construction work; land surveyor services; interpretation of aerial photographs; archaeological research	0.94	0.65
71060	Operating a security or an investigation agency	2.48	2.16
71070	Managing subsidiaries or branches outside Québec (head office); writing or publishing a weekly, not including printing; electronic typesetting	0.63	0.36
71080	Leasing the services of handling manoeuvres, wrappers, merchandise reception or expedition employees, warehouse employees, solderers or automobile mechanics or industrial machinery employees, technical installation or machinery maintenance personnel	8.52	8.10
71090	Leasing the services of manufacturing industries' workers or commerce or catering or maintenance chores personnel with the exception of those mentioned in another unit	4.62	4.27
72010	Sûreté du Québec services; detention services	1.81	1.51
72020	Provincial administrative services not specified in other units; administration of a regional county municipality; administration of an urban community, without police services	0.71	0.43
72030	Job creation programs	1.50	1.21

Unit	Description	General rate	Special rate
72040	Provincial agriculture, fisheries, feeding, natural resources services or services relating to construction workers	1.00	0.72
72060	Provincial recreation and sports program management services	1.61	1.32
72070	Transportation program management services	1.89	1.59
72080	Managing, with service, a municipality or a municipal or an intermunicipal commission, a band council, an urban community including police services	2.26	1.96
73010	Teaching services (except universities or general and vocational colleges, and except all level student trainees); operating a private museum; operating a historic site; library services	1.07	0.78
73020	Teaching services (student trainees)	6.00/traï.	
73030	Operating a general hospital	1.54	1.24
73040	Operating a psychiatric hospital	1.83	1.53
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	3.72	3.39
73060	Operating a drop-in centre; operating a rehabilitation centre for alcoholics or drug addicts; operating a social or community service agency; operating a health or social services promotion body	2.08	1.78
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	2.44	2.13
73080	Operating a rehabilitation centre for the mentally handicapped	3.29	2.97
73100	Operating a local community service centre	1.77	1.47
73110	Child day-care centre	3.32	2.99
73120	Operating a sheltered workshop; operating a work rehabilitation centre	4.33	3.99
73130	Practising medicine and other specialties in the health-care field, not specified in other units; health or social services not specified in other units; hearing aid specialist's services; prescription optician's services; manufacturing dentures and braces (dental laboratories); retailing orthopedic aids, wigs or hair pieces	1.03	0.74
73140	Ambulance service	11.85	11.37
73150	University or vocational teaching services (except student trainees)	0.79	0.51

Unit	Description	General rate	Special rate
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house	3.71	3.38
74020	Operating a hunting or fishing outfitting operation; operating or managing a hunting or fishing area; operating a camping ground, a trailer park, a vacation camp or a recreation area	4.30	3.95
74030	Operating a brasserie or a restaurant serving meals, without delivery	2.99	2.67
74040	Operating a brasserie or a restaurant serving meals, with delivery	3.15	2.82
74050	Operating a cafeteria	3.58	3.25
74060	Take-out food services	2.99	2.67
74070	Operating a mobile canteen; catering services	4.64	4.29
74080	Operating a tavern, a bar, a discotheque or a night club	2.18	1.88
75010	Operating a barber shop or a hairdressing salon; operating a beauty salon	2.13	1.83
75020	Domestic-use laundry or dry-cleaning service; clothing maintenance, pressing or repair service	3.22	2.89
75030	Operating an industrial laundry with or without linen rental service; linen supply service, including washing	5.03	4.67
75040	Commercial, industrial or residential building maintenance; carpet, rug, upholstery or fabric furniture cleaning service; lawn or shrub maintenance service; green areas fertilization services	4.35	4.00
76010	Veterinary services; artificial insemination services; egg candling or grading service; poultry sexing or debeaking; operating a hatchery; raising animals in laboratories	2.61	2.30
76020	Wholesaling or operating vending machines; renting, leasing or operating coin-operated amusement machines, with or without service	2.32	2.01
76030	Transporting animals; operating animal-drawn vehicles; wholesaling or auctioneering animals; operating a racing or horse-rental stable; operating a horseback-riding centre; operating a zoo; society for the protection of animals; raising or training pets; animal lodging and care services not specified in other units	5.58	5.21
76040	Religious community	3.19	2.86
76050	Managing, with service, a parish fabric, a church or a diocese; religious association or organization	1.60	1.30

Unit	Description	General rate	Special rate
76060	Joint sector-based occupational health and safety association; association or organism, not specified in other units	0.94	0.66
76070	Renting or leasing portable equipment or tools for industry, construction, hobbies or household activities, including service	5.13	4.77
76080	Oil burner and furnace maintenance service; chimney sweeping; boiler cleaning	6.13	5.76

SCHEDULE 2

	Rate
SECTOR OF ACTIVITIES	
The social affairs sector	0,03
The textile and knitting sector	0,09
The automobile service sector	0,07
The transportation and storage sectors	0,07
The metal fabricating industries sector and the electrical products industries sectors	0,06
The provincial administration sector	0,04
The printing and allied industries sector	0,06
The transportation equipment and machinery industries sector	0,04
The mining and mining services sector	0,13
The municipal affairs sector	0,04
The clothing industries sector	0,08
The construction sector	0,05

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