



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-FIFTH LEGISLATURE

Bill 42

(1997, chapter 3)

An Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec

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EXPLANATORY NOTES

This bill amends various legislation to make amendments of a technical or terminological nature which are required, for the most part, by reason of the new Civil Code of Québec.

The bill also repeals the Crown Payments Prescription Act made obsolete by the new rules dealing with prescription in the Civil Code of Québec.

LEGISLATION AMENDED BY THIS BILL:

- Act to promote industrial development by means of fiscal advantages (R.S.Q., chapter D-9);
- Land Transfer Duties Act (R.S.Q., chapter D-17);
- Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- Tobacco Tax Act (R.S.Q., chapter I-2);
- Taxation Act (R.S.Q., chapter I-3);
- Act respecting the application of the Taxation Act (R.S.Q., chapter I-4);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);
- Act respecting real estate tax refund (R.S.Q., chapter R-20.1);
- Act respecting Québec business investment companies (R.S.Q., chapter S-29.1);

- Act respecting fiscal incentives to industrial development (R.S.Q., chapter S-34);
- Act respecting the Québec sales tax (R.S.Q., chapter T-0.1);
- Fuel Tax Act (R.S.Q., chapter T-1);
- Act respecting the application of the Taxation Act (1972, chapter 24);
- Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63).

LEGISLATION REPEALED BY THIS BILL:

- Crown Payments Prescription Act (R.S.Q., chapter P-18).

Bill 42

An Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT TO PROMOTE INDUSTRIAL DEVELOPMENT BY MEANS OF FISCAL ADVANTAGES

1. Section 2 of the Act to promote industrial development by means of fiscal advantages (R.S.Q., chapter D-9) is amended by replacing paragraph *a* of subsection 1 by the following paragraph:

“(a) “company”: in addition to its ordinary meaning, a stock company or joint-stock company, except a company engaged in a business excluded in paragraph *b*”;

LAND TRANSFER DUTIES ACT

2. Section 1 of the Land Transfer Duties Act (R.S.Q., chapter D-17), amended by section 1 of chapter 1 of the statutes of 1995 and by section 4 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” in the following provisions:

— the portion of paragraph *a* of the definition of “cessionnaire” before subparagraph *i*;

— paragraph *b* of the definition of “cessionnaire”;

(2) by replacing the words “sûreté réelle” in paragraph *d* of the definition of “contrepartie” by the word “hypothèque”;

(3) by striking out the definition of “corporation qui ne réside pas au Canada”;

(4) by replacing the word “société” in the definition of “personne” by the words “société de personnes”;

(5) by inserting, after the definition of “résidence”, the following definition:

“«société qui ne réside pas au Canada»: une société validement constituée, quels que soient la nature et l’endroit de sa constitution,

a) dont plus de 50 % des actions de son capital-actions, et ayant plein droit de vote, sont la propriété d’une ou de plusieurs personnes qui ne résident pas au Canada;

b) dont plus de la moitié des administrateurs sont des personnes physiques qui ne résident pas au Canada;

c) dont plus de la moitié des membres, dans le cas d’une société n’ayant pas de capital-actions, ne résident pas au Canada; ou

d) qui est contrôlée, directement ou indirectement de quelque manière que ce soit, par une ou plusieurs personnes qui ne résident pas au Canada;”.

3. The said Act is amended by inserting, after section 1.1, the following section:

“1.2 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

4. Section 40 of the said Act is amended, in the French text,

(1) by replacing, in the portion before paragraph *a*, the words “de sûretés réelles” by the words “d’hypothèques”;

(2) by replacing, in paragraph *a*, the words “sûreté réelle” and “sûreté” by the word “hypothèque”.

5. Section 48 of the said Act is amended by replacing, in the French text, the words “dans la *Gazette officielle du Québec*” by the words “à la *Gazette officielle du Québec*”.

6. The said Act, amended by chapters 1 and 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- paragraph *e* of section 2;
- paragraph *a* of subsection 1 of section 24;
- section 25;
- the second paragraph of section 26;
- paragraph *c* of subsection 1 of section 29;
- subsection 2 of section 29;
- paragraphs *a* to *d* of subsection 2 of section 41;
- subsections 3 to 6 of section 41;
- paragraphs *a*, *b* and *d* of subsection 1 of section 42;
- subsection 2 of section 42;
- paragraphs *a* and *b* of section 43;
- paragraph *c* of section 44;
- the portion of section 45 before paragraph *a*;

(2) by replacing the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

- paragraph *b* of subsection 1 of section 24;
- paragraph *d* of subsection 2 of section 41;
- subsection 6 of section 41;
- paragraph *c* of subsection 1 of section 42;

(3) by replacing the expression “corporation-mère” by the expression “société mère” wherever it appears in the following provisions:

— paragraphs *a*, *c* and *d* of subsection 1 of section 42;

— subsection 2 of section 42;

(4) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— paragraph *c* of section 2;

— paragraph *c* of subsection 1 of section 24;

— paragraph *c* of subsection 2 of section 41;

— subsection 6 of section 41;

— the portion of section 45 before paragraph *a*.

ACT RESPECTING MUNICIPAL TAXATION

7. Section 220.3 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), replaced by section 1 of chapter 36 of the statutes of 1995 and amended by section 27 of chapter 14 of the statutes of 1996, is again amended by replacing, in the French text of the second paragraph, the words “corporation privée dont le contrôle est canadien” by the words “corporation qui est une société privée sous contrôle canadien”.

TOBACCO TAX ACT

8. Section 2 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended

(1) by striking out the words “a company,” in the English text of the definition of “person”;

(2) by replacing, in the French text of the definition of “personne”, the words “compagnie, corporation” by the words “société de personnes”.

9. The said Act is amended by inserting, after section 2, the following section:

“2.0.1 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

10. Section 6.6 the said Act is amended by replacing the words “his firm name” in the second paragraph by the words “the name he uses in doing business”.

11. Section 17.9 of the said Act is amended by replacing the words “as *prima facie*” in the second paragraph by the words “, in the absence of proof to the contrary, as”.

12. The said Act is amended

(1) by replacing, in the French text, the words “le cautionnement prévu” by the words “la sûreté prévue” in the following provisions:

- paragraph *c* of section 4;
- paragraph *e* of section 6.1;

(2) by striking out the words “, in the absence of proof to the contrary,” in sections 17.7 and 17.8.

TAXATION ACT

13. Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 11 of chapter 1 of the statutes of 1995, by section 1 of chapter 49 of the statutes of 1995, by section 12 of chapter 63 of the statutes of 1995 and by section 8 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing the definition of “share” by the following definition:

“share” means a share or fraction of a share of the capital stock of a corporation and includes, except for the purposes of Title VI.1 of Book VII, a share of the capital of a prescribed cooperative or a share of the capital of a savings and credit union;”;

(2) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- the definition of “action ordinaire”;
- the definition of “année d'imposition”;
- the portion of the definition of “arrangement de transfert de dividendes” before subparagraph *i* of paragraph *b*;

- the definition of “assureur”;
 - the definition of “assureur sur la vie”;
 - the definition of “charge”;
 - the definition of “dividende”;
 - the definition of “dividende en actions”;
 - the definition of “filiale contrôlée”;
 - the definition of “filiale entièrement contrôlée”;
 - paragraphs *b* and *d* to *g* of the definition of “institution financière désignée”;
 - paragraphs *b* and *d* to *f* of the definition of “institution financière véritable”;
 - subparagraph *i* of paragraph *a* of the definition of “montant”;
 - paragraph *b* of the definition of “montant”;
 - the definition of “particulier”;
 - the definition of “personne”;
 - paragraph *b* of the definition of “prêt à la réinstallation”;
- (3) by replacing, in the French text of paragraph *b* of the definition of “allocation de retraite”, the words “de dommages” by the words “de dommages-intérêts”;
- (4) by replacing, in the French text, the word “société” by the words “société de personnes”, wherever it appears in the following provisions:
- the definition of “associé déterminé”;
 - paragraph *d* of the definition of “bien canadien imposable”;
 - paragraph *d* of the definition of “bien québécois imposable”;
 - the definition of “perte comme membre à responsabilité limitée”;

(5) by striking out the definition of “corporation”;

(6) by inserting, in the English text after the definition of “corporation”, the following definition:

“corporation incorporated in Canada” includes any corporation incorporated in any region of Canada before or after it became part of Canada;”;

(7) by replacing the reference to paragraph *c* of section 570 in the English text of the definition of “Canadian corporation” by a reference to paragraph *l* of that section;

(8) by striking out, in the French text, each of the following definitions:

— “corporation canadienne”;

— “corporation canadienne imposable”;

— “corporation d’assurance”;

— “corporation d’assurance sur la vie”;

— “corporation de placements”;

— “corporation de placements appartenant à des personnes ne résidant pas au Canada”;

— “corporation de placements hypothécaires”;

— “corporation privée”;

— “corporation privée dont le contrôle est canadien”;

— “corporation publique”;

— “corporation qui exploite une petite entreprise”;

(9) by replacing the reference to paragraph *d* of section 570 in the English text of the definition of “taxable Canadian corporation” by a reference to paragraph *m* of that section;

(10) by replacing the reference to paragraph *e* of section 570 in the English text of the definition of “private corporation” by a reference to paragraph *n* of that section;

(11) by replacing the reference to paragraph *f* of section 570 in the English text of the definition of “public corporation” by a reference to paragraph *o* of that section;

(12) by replacing the definition of “personal services business” by the following definition:

“ “personal services business” means a services business carried on by a corporation in a taxation year where an employee who provides services on behalf of the corporation, referred to in this definition and in section 135.2 as an “incorporated employee”, or a person related to an incorporated employee is a specified shareholder of the corporation and the incorporated employee could reasonably be regarded as an employee of the person or partnership to whom or to which the services were provided but for the existence of the corporation, unless

(a) the corporation employs in the business throughout the year more than five full-time employees; or

(b) the amount received or receivable by the corporation in the year for the services provided is paid or payable by a corporation with which it was associated during that year;”;

(13) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

— paragraphs *f* and *g* of the definition of “institution financière désignée”

— paragraph *f* of the definition of “institution financière véritable”;

(14) by replacing, in the French text, the definition of “société canadienne” by the following definition:

“ « société canadienne » a le sens que lui donne le paragraphe *l* de l'article 570;”;

(15) by inserting, in the French text after the definition of “société canadienne”, the following definitions:

“ « société canadienne imposable » a le sens que lui donne le paragraphe *m* de l'article 570;

“ « société constituée au Canada » comprend toute société constituée dans toute région du Canada avant ou après être devenue partie du Canada;

“ « société d’assurance » a le même sens qu’« assureur »;

“ « société d’assurance sur la vie » a le même sens qu’« assureur sur la vie »;

“ « société de personnes canadienne » a le sens que lui donne l’article 599;

“ « société de placements » a le sens que lui donne le livre I de la partie III;

“ « société de placements appartenant à des personnes ne résidant pas au Canada » a le sens que lui donne le livre V de la partie III;

“ « société de placements hypothécaires » a le sens que lui donne l’article 1108;”;

(16) by inserting, in the French text after the definition of “société d’investissement à capital variable”, the following definitions:

“ « société privée » a le sens que lui donne le paragraphe *n* de l’article 570;

“ « société privée sous contrôle canadien » a le sens que lui donne l’article 21.19;

“ « société publique » a le sens que lui donne le paragraphe *o* de l’article 570;

“ « société qui exploite une petite entreprise » à un moment donné désigne, sous réserve de l’article 726.6.2 et étant entendu que, pour l’application de la présente définition, la juste valeur marchande d’un compte de stabilisation du revenu net est réputée égale à zéro, une société privée sous contrôle canadien dont la totalité ou la quasi-totalité de la juste valeur marchande des éléments de l’actif est attribuable à des éléments de l’actif qui, à ce moment:

a) sont utilisés principalement dans une entreprise admissible exploitée principalement au Canada par elle ou par une société à laquelle elle est liée;

b) consistent en des actions du capital-actions d'une société qui exploite une petite entreprise et qui est rattachée, au sens des règlements, à la société;

c) consistent en des dettes d'une société décrite au paragraphe *b*;

d) consistent en des actifs visés à l'un des paragraphes *a* à *c*;"

14. The said Act is amended by inserting, after section 1.6, the following section:

"1.7 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word "corporation"."

15. Section 5.1 of the said Act is amended, in the French text,

(1) by replacing the word "corporation" by the word "société" in the following provisions:

— the portion of paragraph *a* before subparagraph *i*;

— subparagraph *ii* of paragraph *a*;

— the portion of paragraph *b* before subparagraph *i*;

— subparagraph *ii* of paragraph *b*;

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

"i. la société est une société privée sous contrôle canadien tout au long de la période allant du début de sa dernière année d'imposition qui commence avant le 1^{er} janvier 1988 jusqu'au 31 décembre 1987;"

(3) by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

"i. la société est une société privée, autre qu'une société privée sous contrôle canadien, tout au long de la période allant du début de sa dernière année d'imposition qui commence avant le 1^{er} juillet 1988 jusqu'au 30 juin 1988;"

16. The heading of Chapter VIII of Title II of Book I of Part I of the said Act is replaced, in the French text, by the following heading:

“ACTIONNAIRE DÉSIGNÉ ET SOCIÉTÉ
PRIVÉE SOUS CONTRÔLE CANADIEN”.

17. Sections 21.19 and 21.21 of the said Act are replaced, in the French text, by the following sections:

“21.19 Une société privée sous contrôle canadien désigne une société privée qui est une société canadienne autre qu’une société qui est contrôlée, directement ou indirectement, de quelque manière que ce soit, par une ou plusieurs personnes ne résidant pas au Canada, par une ou plusieurs sociétés publiques, sauf une société prescrite, ou par une combinaison de ces personnes et sociétés.

“21.21 Lorsque deux sociétés ne seraient pas, en l’absence du présent article, associées entre elles à un moment quelconque, et sont associées ou réputées associées à ce moment en vertu du présent article à une même société, appelée «troisième société» dans le présent article, ces deux sociétés sont réputées, pour l’application de la présente partie, associées entre elles à ce moment, sauf que, pour l’application des articles 771.0.2 , 771.0.2.1 et 771.1.2 à 771.1.5, lorsque la troisième société n’est pas, à ce moment, une société privée sous contrôle canadien ou qu’elle fait le choix, au moyen du formulaire prescrit, pour son année d’imposition qui comprend ce moment, de ne pas être associée à l’une ou l’autre de ces deux sociétés, la troisième société est réputée ne pas être associée à l’une ou l’autre de ces deux autres sociétés dans cette année d’imposition et son plafond des affaires est réputé égal à zéro pour cette année.”

18. Section 49.2 of the said Act is amended, in the French text, by replacing paragraphs *a* and *b* by the following paragraphs:

“*a*) la convention visée à l’article 48 est conclue avec une société privée sous contrôle canadien, appelée «société donnée» dans le paragraphe *b*, qui convient de vendre ou d’émettre une action de son capital-actions ou du capital-actions d’une société privée sous contrôle canadien avec laquelle elle a un lien de dépendance, à un de ses employés ou à un employé d’une société privée sous contrôle canadien avec laquelle elle a un lien de dépendance;

“*b*) l’action est acquise par un employé qui, immédiatement après la conclusion de la convention, n’a aucun lien de dépendance avec la société donnée, avec la société privée sous contrôle canadien dont la société donnée a convenu de vendre ou d’émettre une action du capital-actions ni avec la société privée sous contrôle canadien dont il est employé.”

19. Section 119.2 of the said Act, amended by section 42 of chapter 49 of the statutes of 1995, by section 27 of chapter 63 of the statutes of 1995, and by section 39 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “société” by the words “société de personnes” wherever it appears in the definition of “associé majoritaire”;

(2) by replacing the word “corporation” by the word “société”, wherever it appears in the following provisions:

— the definition of “choix commun”;

— the portion of the definition of “dette obligataire admissible” before paragraph *a*;

— subparagraph *i* of paragraph *c* of the definition of “titre de développement”;

(3) by striking out the definition of “corporation admissible”;

(4) by inserting, after the definition of “dette obligataire admissible”, the following definition:

“ « société admissible » a le sens que lui donnent les règlements;”;

(5) by replacing the words “corporation privée dont le contrôle est canadien” by the words “société privée sous contrôle canadien” in the following provisions:

— paragraphs *a* and *b* of the definition of “titre de développement”;

— the portion of paragraph *c* of the definition of “titre de développement” before subparagraph *i*.

20. Section 135.2 of the said Act is amended, in the French text,

(1) by replacing the word “corporation” in the portion before paragraph *a* by the word “société”;

(2) by replacing the words “employé incorporé” in paragraphs *a* and *b* by the words “employé constitué en société”.

21. Section 135.9 of the said Act is amended by replacing the words “fortuitous events” in the second paragraph by the words “superior force”.

22. Division II of Chapter V of Title III of Book III of Part I of the said Act is replaced, in the French text, by the following:

«SECTION II

«ORGANISMES DE LA COURONNE

« 192. La présente partie s’applique, à l’exclusion de l’article 985, à un organisme de la Couronne du Québec ou du Canada, sauf disposition contraire des règlements.

Un revenu ou une perte provenant d’une entreprise exploitée à titre de mandataire de Sa Majesté par un organisme prescrit pour l’application du troisième alinéa, ou d’un bien de Sa Majesté administré par un tel organisme, doit être traité, pour l’application de la présente partie, comme un revenu ou une perte de l’organisme provenant de cette entreprise ou de ce bien.

De plus, malgré toute autre disposition de la présente partie, un organisme prescrit et toute société qu’il contrôle sont réputés ne pas être des sociétés privées.

« 193. Lorsqu’un terrain de Sa Majesté a été transféré à un organisme de la Couronne pour qu’il soit aliéné, l’acquisition de ce bien par l’organisme et toute aliénation qui en est faite sont réputées n’avoir pas eu lieu dans le cadre de l’exploitation de l’entreprise par l’organisme. ».

23. Section 232.1 of the said Act, amended by section 273 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société”, wherever it appears in the following provisions:

- the first paragraph;
- subparagraphs *a* and *b* of the third paragraph;

(2) by replacing the portion of the third paragraph before subparagraph *a* by the following:

“La société donnée à laquelle réfère le premier alinéa est une société privée sous contrôle canadien qui est:”.

24. Section 332.3 of the said Act is amended

(1) by striking out paragraph *a*;

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

“(d) “successor corporation” means a corporation that has, after 7 November 1969, acquired, in any manner whatever, except pursuant to an amalgamation that is described in subsection 4 of section 544 or a winding-up to which the rules in sections 556 to 564.1 and 565 apply, from another person, in this section and in sections 332.1 and 332.2 referred to as the “predecessor corporation”, all or substantially all of the Canadian resource properties of the predecessor corporation in circumstances in which section 418.16, any of sections 418.18 to 418.21 or section 86 of the Act respecting the application of the Taxation Act (1972, chapter 24), to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, chapter I-4, r.2) refers to subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada, 1985, chapter 2, 5th Supplement), applies to that corporation.”

25. Section 427.5 of the said Act is amended, in the French text,

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

“427.5 Lorsqu’il y a eu fusion ou unification d’une société avec une ou plusieurs autres sociétés pour former une nouvelle société, chaque bien de la société qui est devenu un bien de la nouvelle société par suite de la fusion ou de l’unification est réputé, aux fins de déterminer si l’article 427.4 s’applique à l’égard de la fusion ou de l’unification, avoir été aliéné par la société immédiatement avant la fusion ou l’unification pour un produit de l’aliénation égal:”;

(2) by replacing the word “corporation” in paragraph *c* by the word “société”.

26. Section 564.6 of the said Act is amended, in the French text,

(1) by replacing the expression “corporation-mère” by the expression “société mère” in the following provisions:

- the portion before paragraph *a*;
- paragraph *b*;

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

“*a*) lorsque la période de référence de la société mère a moins que trois années d'imposition, sa période de référence doit être établie en supposant que la société a eu une année d'imposition dans chaque année civile précédant l'année de sa constitution et que chacune de ces années d'imposition a commencé le même jour de l'année que le jour de sa constitution;”;

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

“*c*) le paragraphe *d* de l'article 550.1 s'applique en remplaçant respectivement les mots «nouvelle société» et «société remplacée» par les mots «société mère» et «filiale».”

27. Section 570 of the said Act, amended by section 160 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “corporation” in paragraphs *b* and *g* by the word “société”;

(2) by striking out paragraphs *c* to *f*;

(3) by adding the following paragraphs:

“(l) “Canadian corporation” at a particular time means a corporation that is resident in Canada at that time and incorporated in Canada or resident in Canada throughout the period from 18 June 1971 to that time;

“(m) “taxable Canadian corporation” means a corporation that, at the time the expression is relevant, is a Canadian corporation that is not, by virtue of a statutory provision, exempt from tax under this Part;

“(n) “private corporation” at any particular time means a corporation that is resident in Canada at that time, is not a public corporation and is not controlled by one or more public corporations,

other than prescribed venture capital corporations, or prescribed Crown corporations of Québec or of Canada or by any combination thereof;

“(o) “public corporation” means a public corporation within the meaning of the regulations.”

28. Section 570.1 of the said Act, enacted by section 148 of chapter 49 of the statutes of 1995, is amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of the first paragraph before subparagraph *a*;
- subparagraph *b* of the first paragraph;
- the second paragraph;

(2) by replacing, in the French text, the word “corporations” by the word “sociétés” in the following provisions:

- the portion of the first paragraph before subparagraph *a*;
- subparagraph *b* of the first paragraph;

(3) by replacing the words “paragraph *c*” in the portion of the first paragraph before subparagraph *a* by the words “paragraph *l*”.

29. Section 726.4.8.1 of the said Act is amended in the first paragraph

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- subparagraph *a*;
- subparagraph 2 of subparagraph *i* of subparagraph *d*;
- subparagraph 1 of subparagraph *ii* of subparagraph *d*;
- subparagraphs *f* and *j*;

(2) by replacing the expression “designated company” by the expression “designated investment company” in the following provisions:

- subparagraph *c*;
- subparagraph 1 of subparagraph ii of subparagraph *d*;
- subparagraph *m*;

(3) by replacing the portion of subparagraph i of subparagraph *d* before subparagraph 1 by the following:

“i. a qualifying share issued by an issuer as part of a public share issue, in respect of which the receipt for the final prospectus or the exemption from filing a prospectus was granted after 2 May 1991, in respect of which it is stipulated, in the final prospectus or the application for exemption from filing a prospectus, that the issuer or, as the case may be, a designated corporation referred to in subparagraph i or ii of subparagraph *m.1* whose name is disclosed in the final prospectus or in the application for exemption from filing a prospectus, undertakes”;

(4) by replacing the portion of subparagraph ii of subparagraph *d* before subparagraph 1 by the following:

“ii. an interest share in a qualified investment made by a designated investment company, after 19 December 1990, in a designated corporation referred to in subparagraph iii of subparagraph *m.1* pursuant to an agreement in writing entered into between the designated investment company and the designated corporation and under which the designated corporation undertakes”;

(5) by striking out subparagraph *e*;

(6) by replacing subparagraph *g* by the following subparagraph:

“(g) “issuer”, in relation to a share issue, means a corporation that is, on the date of the receipt for the final prospectus or of the exemption from filing a prospectus relating to the share issue, a corporation whose assets are under \$250,000,000 and that would be a qualified corporation within the meaning of paragraph *j.0.1* of section 965.1, if that paragraph were read without the reference to section 965.11.7.1;”;

(7) by inserting, after subparagraph *m*, the following subparagraph:

“(m.1) “designated corporation” means a corporation that carries on a business in Canada and that is

i. a subsidiary controlled by an issuer, where the issuer is a corporation referred to in any of sections 965.11.5, 965.17.3 and 965.17.4,

ii. a corporation described in paragraph *d* of section 965.11.1, where the issuer is a corporation referred to in the said section 965.11.1 or in section 965.11.6, or

iii. a corporation referred to in section 12 of the Act respecting Québec business investment companies (chapter S-29.1);”.

30. Section 726.4.8.15 of the said Act is replaced by the following section:

“726.4.8.15 Where a particular corporation renounces an amount in respect of a share under any of sections 726.4.8.4 to 726.4.8.6, it shall file, in respect of the renunciation and on or before the fifteenth day of the month following that in which the renunciation is made, the prescribed form with the Minister and, where applicable, with

(a) the issuer of the share, where the particular corporation is a corporation referred to in subparagraph i or ii of subparagraph *m.1* of the first paragraph of section 726.4.8.1, or

(b) the Société de développement industriel du Québec, where the particular corporation is a corporation referred to in subparagraph iii of subparagraph *m.1* of the first paragraph of section 726.4.8.1.”

31. Section 726.6.1 of the said Act, amended by section 165 of chapter 49 of the statutes of 1995, and by section 180 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before paragraph *b*;

— subparagraphs i and ii of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph;

— the portion of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph before subparagraph *i* of paragraph *a*;

— subparagraph 1 of subparagraph *i* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— the portion of paragraph *b* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph before subparagraph *ii*;

— the portion of the second paragraph before subparagraph *b*;

— subparagraph *ii* of subparagraph *b* of the second paragraph;

— subparagraph *ii* of subparagraph *c* of the second paragraph;

— subparagraph *ii* of subparagraph *f* of the second paragraph;

— subparagraph *h* of the second paragraph;

— the portion of subparagraph *i* of the second paragraph before subparagraph *i*;

— the portion of subparagraph *ii* of subparagraph *i* of the second paragraph before subparagraph 1;

— subparagraph *j* of the second paragraph;

— the third and fourth paragraphs;

(2) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— paragraphs *a* and *b* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph;

— the portion of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before subparagraph *i*;

— subparagraphs 1 and 2 of subparagraph *ii* of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph;

— the portion of subparagraph *i* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph before subparagraph 1;

— subparagraph 5 of subparagraph *i* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— subparagraph *i* of paragraph *b* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph;

— subparagraphs *i* and *ii* of subparagraph *c* of the second paragraph;

— subparagraph *i* of subparagraph *f* of the second paragraph;

— subparagraph *g* of the second paragraph;

— the portion of subparagraph *i* of the second paragraph before subparagraph *i*;

— subparagraph *ii* of subparagraph *i* of the second paragraph;

(3) by replacing the words “corporation privée dont le contrôle est canadien et” in the portion of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before subparagraph *i* by the words “société privée sous contrôle canadien”;

(4) by replacing the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

— the portion of subparagraph *ii* of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before subparagraph 1;

— subparagraph *ii* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— subparagraph ii of paragraph *b* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— the portion of subparagraph *a* of the second paragraph before subparagraph i;

(5) by replacing the words “corporations privées dont le contrôle est canadien et” in subparagraph 2 of subparagraph ii of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph by the words “sociétés privées sous contrôle canadien”;

(6) by replacing subparagraph *e* of the second paragraph by the following subparagraph:

“e) pour déterminer si, à un moment quelconque, une société est une société qui exploite une petite entreprise ou une société privée sous contrôle canadien, un droit visé au paragraphe *b* de l’article 20 ne comprend pas un droit en vertu d’une convention d’achat-vente qui se rapporte à une action du capital-actions d’une société;”.

32. Section 726.17 of the said Act, amended by section 273 of chapter 39 of the statutes of 1996, is again amended by replacing the portion before paragraph *a* by the following:

“726.17 Notwithstanding any other provision of this Act, where it may reasonably be considered that one of the main reasons for an individual acquiring, holding or having an interest in a partnership or trust, other than an interest in a personal trust, or a share of an investment corporation, mortgage investment corporation or mutual fund corporation, or that one of the main reasons for the existence of any terms, conditions, rights or other attributes of the interest or share, as the case may be, is to enable the individual to receive or have allocated to him a percentage of any capital gain or taxable capital gain of the partnership, trust or corporation that is larger than the percentage of the income of the partnership, trust or corporation to which the individual is entitled, the following rules apply:”.

33. Section 771 of the said Act, amended by section 199 of chapter 1 of the statutes of 1995 and by section 64 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of subsection 1 before subparagraph i of paragraph *b*;
- the portion of paragraph *c* of subsection 1 before subparagraph i;
- subparagraph ii of paragraph *c* of subsection 1;
- the portion of paragraph *d* of subsection 1 before subparagraph i;
- subparagraph ii of paragraph *d* of subsection 1;
- the portion of paragraph *d.1* of subsection 1 before subparagraph i;
- the portion of paragraph *d.2* of subsection 1 before subparagraph ii;
- the portion of paragraph *e* of subsection 1 before subparagraph i;
- subparagraphs ii and iii of paragraph *e* of subsection 1;
- the portion of paragraph *f* of subsection 1 before subparagraph i;
- subparagraphs ii and iii of paragraph *f* of subsection 1;
- the portion of paragraph *g* of subsection 1 before subparagraph i;
- subparagraphs ii and iii of paragraph *g* of subsection 1;
- subsection 2;

(2) by replacing subparagraph ii of paragraph *d.1* of subsection 1 by the following subparagraph:

“ii. lorsque la société a été, tout au long de l’année, une société privée sous contrôle canadien, de 2,5 % de l’ensemble, le cas échéant, du montant déterminé à son égard pour l’année en vertu de l’article 771.0.2 et, lorsque la société a été tout au long de l’année une caisse d’épargne et de crédit, du montant additionnel déterminé à son égard pour l’année en vertu de l’article 771.0.3;”;

(3) by replacing subparagraph ii of paragraph *d.2* of subsection 1 by the following subparagraph:

“ii. lorsque la société a été, tout au long de l’année, une société privée sous contrôle canadien, 3,15 % de l’ensemble, le cas échéant, du montant déterminé à son égard pour l’année en vertu de l’article 771.0.2.1 et, lorsque la société a été tout au long de l’année une caisse d’épargne et de crédit, du montant additionnel déterminé à son égard pour l’année en vertu de l’article 771.0.3.1;”.

34. Section 771.1.4 of the said Act is replaced, in the French text, by the following section:

“771.1.4 Lorsque l’une des sociétés privées sous contrôle canadien qui sont associées entre elles dans une année d’imposition fait défaut de produire au ministre l’entente visée à l’article 771.1.3 dans les 30 jours suivant l’envoi d’un avis écrit du ministre à l’une d’elles à l’effet qu’une telle entente est nécessaire à l’établissement d’une cotisation d’impôt en vertu de la présente partie, le ministre doit, pour l’application du présent titre, attribuer un montant à l’une ou plusieurs de ces sociétés pour l’année d’imposition, ce montant ou l’ensemble de ces montants, selon le cas, devant être égal à 200 000 \$, et en pareil cas, malgré l’article 771.1.2, le plafond des affaires pour l’année de chacune des sociétés est égal au montant qui lui a ainsi été attribué.”

35. Section 771.1.5 of the said Act, amended by section 69 of chapter 63 of the statutes of 1995, is again amended, in the French text,

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

“*a*) lorsqu’une société privée sous contrôle canadien, appelée «première société» dans le présent article, a plus d’une année d’imposition qui se termine dans la même année civile et qu’elle est associée dans deux de ces années d’imposition ou plus à une autre société privée sous contrôle canadien qui a une année d’imposition qui se termine dans cette année civile, le plafond des affaires de la première société, pour chaque année d’imposition donnée qui se termine à la fois dans l’année civile dans laquelle elle est associée à l’autre société et après la première année d’imposition qui se termine dans cette année civile, est, sous réserve du paragraphe *b*, un montant égal au moindre des montants suivants:”;

(2) by replacing the words “corporation privée dont le contrôle est canadien” in paragraph *b* by the words “société privée sous contrôle canadien”.

36. Section 771.1.5.1 of the said Act, enacted by section 70 of chapter 63 of the statutes of 1995, is amended, in the French text,

(1) by replacing the portion of the first paragraph before the formula by the following:

“771.1.5.1 Malgré les articles 771.1.2 à 771.1.5, le plafond des affaires d’une société privée sous contrôle canadien est égal, pour une année d’imposition qui commence après le 30 juin 1994 et qui se termine dans une année civile, à l’excédent du plafond des affaires de la société pour l’année d’imposition, déterminé sans tenir compte du présent article, sur le montant déterminé selon la formule suivante:”;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— subparagraph *a* of the second paragraph;

— subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph;

(3) by replacing the word “corporations” wherever it appears in subparagraph *ii* of subparagraph *b* of the second paragraph by the word “sociétés”.

37. Section 771.1.5.2 of the said Act, enacted by section 70 of chapter 63 of the statutes of 1995, is amended, in the French text,

(1) by replacing the portion of the first paragraph before the formula by the following:

“771.1.5.2 Malgré les articles 771.1.2 à 771.1.5, le plafond des affaires d’une société privée sous contrôle canadien est égal, pour son année d’imposition qui commence avant le 1^{er} juillet 1994 et qui se termine après le 30 juin 1994, à l’excédent du plafond des affaires de la société pour l’année, déterminé sans tenir compte du présent article, sur le montant déterminé selon la formule suivante:”;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— subparagraph *a* of the second paragraph;

— subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph;

(3) by replacing the word “corporations” wherever it appears in subparagraph ii of subparagraph *b* of the second paragraph by the word “sociétés”.

38. Section 771.6 of the said Act, amended by section 73 of chapter 63 of the statutes of 1995 and by section 208 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of the first paragraph before subparagraph *b*;
- subparagraph *f* of the first paragraph;
- the portion of the second paragraph before subparagraph *a*;
- subparagraph *b* of the second paragraph;

(2) by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“*b*) était une société autre qu’une société privée sous contrôle canadien;”;

(3) by replacing the word “société” wherever it appears in subparagraphs *d* and *f* of the first paragraph by the words “société de personnes”.

39. Section 776.1.5.1 of the said Act, amended by section 87 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by striking out the definition of “corporation admissible” in the first paragraph;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the definition of “bénéficiaire admissible”, of “partie inutilisée” and of “régime enregistré d’intéressement dans un contexte de qualité” in the first paragraph;

- the portion of the second paragraph before subparagraph *b*;

(3) by adding, after the definition of “régime enregistré d'intéressement dans un contexte de qualité” in the first paragraph, the following definition:

“«société admissible» à l'égard d'un régime enregistré d'intéressement dans un contexte de qualité désigne une société dont l'actif ou l'avoir net de ses actionnaires, montrés à ses états financiers soumis aux actionnaires ou, lorsque de tels états financiers soit n'ont pas été préparés, soit n'ont pas été préparés conformément aux principes comptables généralement reconnus, qui y seraient montrés si de tels états financiers avaient été préparés conformément aux principes comptables généralement reconnus, soit pour son année d'imposition qui précède celle comprenant la date à laquelle un numéro d'enregistrement a été attribué à ce régime par le ministre conformément à l'article 776.1.5.3, soit, lorsque cette date est comprise dans le premier exercice financier de la société, au début de cet exercice financier, étaient respectivement inférieur à 25 000 000 \$ et d'au plus 10 000 000 \$.”

40. Section 797 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- subsection 1;
- paragraphs *c* and *d* of subsection 2;
- subsection 4;

(2) by replacing the word “société” by the word “association” wherever it appears in the following provisions:

- subsection 1;
- paragraph *f* of subsection 2;
- paragraph *a* of subsection 3;

(3) by replacing the word “corporations” in the portion of subsection 3 before paragraph *a* by the word “sociétés”.

41. Section 894 of the said Act is amended

(1) by replacing, in the French text of the portion before paragraph *a*, the word “corporation” by the word “société”;

(2) by replacing the word “assigns” in paragraph *c* by the word “successors”.

42. Section 961.23 of the said Act, replaced by section 219 of chapter 49 of the statutes of 1995, is again amended, in the French text,

(1) by striking out the definition of “corporation admissible”;

(2) by adding, after the definition of “fiducie admissible”, the following definition:

“«société admissible» à un moment quelconque signifie une société décrite au paragraphe *c.2* de l'article 998 dont l'ensemble des actions émises et en circulation du capital-actions sont à ce moment soit identiques les unes aux autres, soit détenues par une seule personne.”

43. Section 965.1 of the said Act, amended by section 97 of chapter 1 of the statutes of 1995, by section 99 of chapter 63 of the statutes of 1995, and by section 246 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- paragraphs *a* and *b.0.1*;
- the portion of paragraph *b.1* before subparagraph *i*;
- paragraphs *b.2* and *c*;
- subparagraphs *i* and *ii* of paragraph *c.1*;
- paragraph *f*;

(2) by striking out paragraphs *d* to *e*;

(3) by inserting, after paragraph *j*, the following paragraphs:

“(j.0.1) “qualified corporation” means a corporation mentioned in any of sections 965.10, 965.11.1, 965.11.5, 965.11.6 and 965.11.7.1 and not referred to in sections 965.11.8 to 965.11.20 nor governed by

an Act establishing a labour-sponsored fund or by the Act respecting Québec business investment companies (chapter S-29.1);

“(j.0.2) “growth corporation” means a corporation described in any of sections 965.17.2 to 965.17.5 that is not governed by one of the Acts mentioned in paragraph j.0.1;

“(j.0.3) “developing corporation”, in respect of a qualifying share, means a corporation described in any of sections 965.13 to 965.17 that is not governed by one of the Acts mentioned in paragraph j.0.1 nor referred to in section 965.17.1, in respect of the qualifying share;”.

44. Section 965.3.1 of the said Act is amended, in the French text,

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

“965.3.1 L’actif d’une société qui est associée à une autre société dans les 12 mois précédant la date du visa du prospectus définitif ou de la dispense de prospectus est l’ensemble des actifs de la société et de chaque société qui lui est associée, tels que déterminés conformément aux articles 965.3 et 965.3.2, moins le montant des placements que les sociétés possèdent les unes dans les autres et moins le solde des comptes intersociétés.”;

(2) by replacing the words “corporation” and “corporations” in the second paragraph respectively by the words “société” and “sociétés”.

45. Section 965.6.0.4 of the said Act is amended, in the first paragraph,

(1) by replacing the words “shall, in respect of the particular year, be considered” by the words “is, in respect of the particular year, deemed”;

(2) by striking out, in the French text, the words “comme étant”.

46. Section 965.9.4 of the said Act is amended

(1) by replacing, in the French text, the words “corporation” and “corporations” respectively by the words “société” and “sociétés” wherever they appear;

(2) by replacing the expression “corporate name” in paragraphs *a* and *b* by the word “name”.

47. Section 965.29 of the said Act is amended

(1) by striking out paragraph *b*;

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

“(e.1) “venture capital corporation” means a venture capital corporation within the meaning of the Act respecting Québec business investment companies;”;

(3) by replacing, in the French text of paragraph *f*, the word “corporation” by the word “société”.

48. Section 985.1.1 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, and by section 273 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “officiers” wherever it appears in subparagraph *a* of the first paragraph by the word “responsables”;

(2) by striking out, in the French text of the second paragraph, the words “, une société”.

49. Section 985.1.2 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, and by section 273 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” in the portion of the first paragraph before subparagraph *a* by the word “société”;

(2) by replacing the word “officiers” wherever it appears in subparagraph *c* of the first paragraph by the word “responsables”.

50. Section 985.5 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, is again amended by replacing the words “shall be considered” in the portion of subsection 2 before paragraph *a* by the words “are deemed”.

51. Section 997 of the said Act is amended, in the French text,

(1) by striking out the word “, société” in the portion before paragraph *a*;

(2) by replacing the word “corporation” in paragraphs *b* and *c* by the word “société”;

(3) by striking out the words “, de la société” in paragraph *e*.

52. Section 998 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, by section 112 of chapter 63 of the statutes of 1995, and by section 249 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by striking out the words “ou une société” in paragraph *a*;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— paragraphs *b* and *c.1*;

— the portion of paragraph *c.2* before subparagraph *i*;

— subparagraphs *ii* and *iii* of paragraph *c.2*;

— paragraph *c.3*.

53. Section 999 of the said Act is amended

(1) by striking out, in the French text of the first paragraph, the words “une société ou” and “société ou”;

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

“The income referred to in the first paragraph includes income from the sale of property used or held by the benevolent or fraternal benefit society in the year in the course of carrying on a life insurance business.”

54. Section 1010.1 of the said Act is amended, in the French text, by striking out the words “bureau du”.

55. Section 1029.7.4 of the said Act is replaced, in the French text, by the following section:

“1029.7.4 Pour l'application de l'article 1029.7.2, l'actif d'une société qui, dans une année d'imposition, est associée à une ou plusieurs autres sociétés est égal à l'excédent de l'ensemble de l'actif de la société et de chaque société à laquelle elle est associée,

déterminés conformément aux articles 1029.7.2 et 1029.7.3, sur l'ensemble du montant des placements que les sociétés possèdent les unes dans les autres et du solde des comptes intersociétés.”

56. Section 1029.8.1 of the said Act, amended by section 122 of chapter 1 of the statutes of 1995, by section 236 of chapter 49 of the statutes of 1995, and by section 129 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

- paragraphs *a.2*, *b* and *d.1*;
- the portion of paragraph *g.1* before subparagraph *i*;
- subparagraph *ii* of paragraph *g.1*;

(2) by replacing, in the French text, the word “corporation” wherever it appears in paragraphs *b.1* and *f* by the word “société”;

(3) by striking out paragraphs *c* and *d*;

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

“(j) “controlled corporation” means a corporation referred to in section 1029.8.5.3;

“(k) “tax-exempt corporation” means a corporation which is

i. exempt from tax under Book VIII, other than an insurer referred to in paragraph *k* of section 998 that is not so exempt from tax on its total taxable income by reason of section 999.0.1;

ii. a corporation which would be exempt from tax under section 985, but for section 192 or for the exception provided in the second paragraph of the said section 985 and if the latter section read by inserting, after the second paragraph, the following paragraph:

“A subsidiary wholly-owned corporation of a corporation which is itself such a subsidiary of another corporation is deemed, for the purposes of this section, to be a subsidiary wholly-owned corporation of that other corporation.”; or

iii. a controlled corporation or a corporation related to a controlled corporation.”

57. Section 1029.8.5.3 of the said Act is amended

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

“1029.8.5.3 A corporation to which paragraph *j* of section 1029.8.1 refers is a corporation which, in the 24 months preceding the date on which a university research contract or an eligible research contract is entered into, is controlled, directly or indirectly in any manner whatever, by”;

(2) by replacing, in the French text of paragraph *e*, the word “corporation” by the word “société”.

58. Section 1029.8.9.0.2 of the said Act, amended by section 130 of chapter 1 of the statutes of 1995, is again amended

(1) by striking out, in the French text, the definition of “corporation exclue”;

(2) by replacing the words “paragraph *d*” in the English text of the definition of “tax-exempt corporation” by the words “paragraph *k*”;

(3) by replacing, in the French text, the word “corporation” wherever it appears in the definition of “cotisation admissible” by the word “société”;

(4) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

— the portion of the definition of “cotisation admissible” before paragraph *a*;

— paragraph *b* of the definition of “cotisation admissible”;

(5) by adding, in the French text, after the definition of “cotisation admissible”, the following definition:

“«société exclue» a le sens que lui donne le paragraphe *k* de l'article 1029.8.1.”

59. Section 1029.8.22 of the said Act, amended by section 457 of chapter 40 of the statutes of 1994, by section 146 of chapter 1 of

the statutes of 1995 and by sections 154 and 261 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the definition of “activité de formation admissible” in the first paragraph before paragraph *a*;

— subparagraph iii of paragraph *b* of the definition of “activité de formation admissible” in the first paragraph;

— the portion of the definition of “dépense de formation admissible” in the first paragraph before subparagraph ii of paragraph *c*;

— subparagraph iv of paragraph *c* of the definition of “dépense de formation admissible” in the first paragraph;

— the portion of paragraph *c.1* of the definition of “dépense de formation admissible” in the first paragraph before subparagraph ii;

— paragraphs *c.2* to *c.4* of the definition of “dépense de formation admissible” in the first paragraph;

— the definition of “employé admissible” and of “employé licencié admissible” in the first paragraph;

— the portion of the definition of “frais de formation admissibles” in the first paragraph before paragraph *e*;

— the portion of paragraph *g* of the definition of “frais de formation admissibles” in the first paragraph before subparagraph i;

— the definition of “membre désigné” in the first paragraph;

— the portion of the definition of “plan de formation” in the first paragraph before paragraph *a*;

— paragraph *b* of the definition of “plan de formation” in the first paragraph;

— subparagraphs *a* and *b* of the second paragraph;

— subparagraph *a* of the third paragraph;

(2) by replacing the words “société admissible” by the words “société de personnes admissible” wherever they appear in the following provisions:

— the portion of the definition of “activité de formation admissible” in the first paragraph before paragraph *a*;

— the portion of paragraph *g* of the definition of “frais de formation admissibles” in the first paragraph before subparagraph *i*;

(3) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— subparagraph *iii* of paragraph *b* of the definition of “activité de formation admissible” in the first paragraph;

— the portion of the definition of “dépense de formation admissible” in the first paragraph before subparagraph *i* of paragraph *a*;

— subparagraph *ii* of paragraph *a* of the definition of “dépense de formation admissible” in the first paragraph;

— paragraph *b* of the definition of “dépense de formation admissible” in the first paragraph;

— the portion of paragraph *c* of the definition of “dépense de formation admissible” in the first paragraph before subparagraph *ii*;

— subparagraph *iv* of paragraph *c* of the definition of “dépense de formation admissible” in the first paragraph;

— the portion of paragraph *c.1* of the definition of “dépense de formation admissible” in the first paragraph before subparagraph *ii*;

— paragraphs *c.2* to *c.4* of the definition of “dépense de formation admissible” in the first paragraph;

— the definition of “employé admissible” and of “employé licencié admissible” in the first paragraph;

— the portion of the definition of “frais de formation admissibles” in the first paragraph before paragraph *e*;

— the portion of the definition of “plan de formation” in the first paragraph before paragraph *a*;

— paragraph *b* of the definition of “plan de formation” in the first paragraph;

— subparagraphs *a* and *b* of the second paragraph;

— subparagraph *a* of the third paragraph;

(4) by striking out the definition of “corporation admissible” in the first paragraph;

(5) by replacing the definition of “société admissible” in the first paragraph by the following definition:

«société admissible», pour une année d'imposition, désigne une société qui, dans l'année, exploite une entreprise au Québec et y a un établissement, dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'exploitation d'une entreprise admissible, et qui n'est pas:

a) une société qui est exonérée d'impôt pour l'année en vertu du livre VIII, autre qu'un assureur visé au paragraphe *k* de l'article 998 qui n'est pas ainsi exonéré d'impôt sur la totalité de son revenu imposable pour l'année en raison de l'article 999.0.1;

b) une société qui serait exonérée d'impôt pour l'année en vertu de l'article 985 si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de cet article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant:

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;

c) une société dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'opération d'un centre financier international, au sens de l'article 737.13;

d) une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”;

(6) by inserting, after the definition of “société admissible” in the first paragraph, the following definition:

“«société de personnes admissible», pour un exercice financier, désigne une société de personnes qui, si elle était une société, serait une société admissible pour cet exercice;”;

(7) by replacing the definition of “société privée de formation enregistrée” in the first paragraph by the following definition:

“«société privée de formation enregistrée», à un moment donné, désigne soit une société, soit une société de personnes dont tous les membres sont des sociétés, qui, à ce moment, est enregistrée à titre de société privée de formation auprès de la Société québécoise de développement de la main-d’oeuvre;”.

60. Section 1029.8.33.2 of the said Act, enacted by section 156 of chapter 1 of the statutes of 1995 and amended by section 163 of chapter 63 of the statutes of 1995, is again amended, in the French text of the first paragraph,

(1) by replacing the word “corporation” wherever it appears in the definition of “contribuable admissible” and of “particulier exclu” by the word “société”;

(2) by striking out the definition of “corporation admissible”;

(3) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— the definition of “dépense admissible”;

— the portion of the definition of “stage de formation admissible” before paragraph *a*;

— paragraph *b* of the definition of “stage de formation admissible”;

— the portion of the definition of “stagiaire admissible” before paragraph *a*;

— the definition of “superviseur admissible”;

(4) by replacing the definition of “société admissible” by the following definition:

“«société admissible», pour une année d’imposition, désigne une société dont la totalité ou la quasi-totalité du revenu brut, pour

l'année, provient de l'exploitation d'une entreprise admissible, et qui n'est pas :

a) une société qui est exonérée d'impôt pour l'année en vertu du livre VIII, autre qu'un assureur visé au paragraphe *k* de l'article 998 qui n'est pas ainsi exonéré d'impôt sur la totalité de son revenu imposable pour l'année en raison de l'article 999.0.1 ;

b) une société qui serait exonérée d'impôt pour l'année en vertu de l'article 985 si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de cet article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant :

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;

c) une société dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'opération d'un centre financier international;

d) une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”;

(5) by inserting, after the definition of “société admissible”, the following definition:

“«société de personnes admissible», pour un exercice financier, désigne une société de personnes qui, dans cet exercice, exploite une entreprise au Québec et y a un établissement et qui, si elle était une société, serait une société admissible pour cet exercice;”.

61. Section 1029.8.34 of the said Act, amended by section 174 of chapter 63 of the statutes of 1995, and by section 273 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the definition of “aide gouvernementale” in the first paragraph;

— the portion of the definition of “dépense de main-d'oeuvre” in the first paragraph before paragraph *a*;

— subparagraphs ii and iii of paragraph *b* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— paragraph *c* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— the portion of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph before paragraph *a*;

— subparagraphs 1 to 3 of subparagraph i of paragraph *a* of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph;

— subparagraph ii of paragraph *a* of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph;

— subparagraphs i and ii of paragraph *b* of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph;

— subparagraphs *b*, *c*, *e* and *f* of the second paragraph;

— the third, fourth and fifth paragraphs;

(2) by striking out the definition of “corporation admissible” in the first paragraph;

(3) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— subparagraph iv of paragraph *b* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— paragraph *c* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— subparagraph *c* of the second paragraph;

(4) by inserting, after the definition of “production cinématographique québécoise” in the first paragraph, the following definition:

“«société admissible», relativement à une année d’imposition, désigne une société qui, dans l’année, a un établissement au Québec et y exploite une entreprise de productions cinématographiques ou télévisuelles qui est une entreprise admissible, et qui n’est ni l’une ni l’autre des sociétés suivantes:

a) une société qui, à un moment quelconque de l'année ou des 24 mois qui précèdent celle-ci, est contrôlée, directement ou indirectement, de quelque manière que ce soit, par une ou plusieurs personnes ne résidant pas au Québec;

b) une société qui est titulaire d'une licence de radiodiffuseur délivrée par le Conseil de la radiodiffusion et des télécommunications canadiennes ou qui, à un moment quelconque de l'année ou des 24 mois qui précèdent celle-ci, a un lien de dépendance avec une société qui est titulaire d'une telle licence;

c) une société qui, conformément au livre VIII, est exonérée de l'impôt en vertu de la présente partie pour l'année ou le serait si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de l'article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant:

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;

d) une société dont la totalité ou la quasi-totalité du revenu brut pour l'année provient des opérations d'un centre financier international;

e) une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”.

62. Section 1029.8.36.4 of the said Act, enacted by section 157 of chapter 1 of the statutes of 1995 and amended by section 178 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the definition of “contrat de consultation externe” in the first paragraph before paragraph c;

— subparagraphs i to iii of paragraph c of the definition of “contrat de consultation externe” in the first paragraph;

— the definition of “designer donné”, of “membre désigné”, of “paiement contractuel” and of “salaire admissible” in the first paragraph;

- the second paragraph;
- subparagraphs *a* and *b* of the third paragraph;

(2) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

- the portion of the definition of “contrat de consultation externe” in the first paragraph before paragraph *c*;
- subparagraph ii of paragraph *c* of the definition of “contrat de consultation externe” in the first paragraph;
- subparagraph 2 of subparagraph iii of paragraph *c* of the definition of “contrat de consultation externe” in the first paragraph;
- the definition of “paiement contractuel” in the first paragraph;
- the second paragraph;

(3) by striking out the definition of “corporation admissible” in the first paragraph;

(4) by replacing the definition of “société admissible” in the first paragraph by the following definition:

«société admissible», pour une année d'imposition, désigne une société qui, dans l'année, exploite une entreprise au Québec et y a un établissement, dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'exploitation d'une entreprise admissible, et qui n'est pas:

a) une société qui est exonérée d'impôt pour l'année en vertu du livre VIII, autre qu'un assureur visé au paragraphe *k* de l'article 998 qui n'est pas ainsi exonéré d'impôt sur la totalité de son revenu imposable pour l'année en raison de l'article 999.0.1;

b) une société qui serait exonérée d'impôt pour l'année en vertu de l'article 985 si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de cet article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant:

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;

c) une société dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'opération d'un centre financier international;

d) une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”;

(5) by adding, after the definition of “société admissible” in the first paragraph, the following definition:

“«société de personnes admissible», pour un exercice financier, désigne une société de personnes qui, si elle était une société, serait une société admissible pour cet exercice.”

63. Section 1049.6 of the said Act is amended, in the French text,

(1) by replacing the words “la société” and “une corporation” in paragraph *a* respectively by the words “la société de placements dans l'entreprise québécoise” and “une société”;

(2) by replacing the word “corporations” in paragraph *e* by the word “sociétés”.

64. Sections 1049.9 and 1049.10.1 of the said Act are replaced, in the French text, by the following sections:

“1049.9 Une corporation admissible, au sens de la Loi sur les sociétés de placements dans l'entreprise québécoise (chapitre S-29.1), autre qu'une société visée à l'article 1049.9.1, qui n'oeuvre plus principalement dans un des secteurs d'activités prévus aux règlements édictés en vertu du paragraphe 4° de l'article 16 de cette loi au cours des 24 mois qui suivent la date d'un placement admissible, sans l'acquiescement de la Société de développement industriel du Québec, encourt une pénalité égale à 30 % du montant total de ce placement.

“1049.10.1 Une corporation admissible, au sens de la Loi sur les sociétés de placements dans l'entreprise québécoise (chapitre S-29.1), qui effectue une sortie de fonds importante pour acquérir des actifs d'une société dont un actionnaire est également actionnaire d'une société de placements dans l'entreprise québécoise ou une personne liée à cet actionnaire, au cours des 24 mois qui précèdent la date d'un placement admissible dans la corporation admissible effectué par cette société de placements dans l'entreprise québécoise ou au cours des 24 mois qui suivent la date d'un tel placement, sans

l'acquiescement de la Société de développement industriel du Québec, encourt une pénalité égale à 30 % du montant de cette sortie de fonds sans excéder 30 % du montant de ce placement.”

65. Section 1108 of the said Act, amended by section 234 of chapter 49 of the statutes of 1995 and by section 263 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by striking out the definition of “corporation de placements hypothécaires” ;

(2) by adding, after the definition of “gains en capital imposés”, the following definition:

“«société de placements hypothécaires» a le sens que lui donnent les règlements.”

66. Section 1130 of the said Act, amended by section 192 of chapter 1 of the statutes of 1995, by section 237 of chapter 63 of the statutes of 1995, and by section 271 of chapter 39 of the statutes of 1996, is again amended

(1) by striking out the definition of “corporation” ;

(2) by striking out, in the French text, the definition of each of the following:

— “corporation agricole” ;

— “corporation de fiducie” ;

— “corporation de prêts” ;

— “corporation faisant le commerce de valeurs mobilières” ;

(3) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

— the definition of “états financiers” ;

— paragraph *b* of the definition of “passif à long terme” ;

— the definition of “surplus” ;

(4) by replacing, in the French text, the word “société” in the definition of “états financiers” by the words “société de personnes” ;

(5) by inserting, in the French text, after the definition of “revenu brut”, the following definitions:

“«société agricole»: une société dont les activités consistent principalement à exploiter une entreprise d’agriculture;

“«société de fiducie»: une société autorisée par la législation du Canada ou d’une province à offrir les services de fiduciaire;

“«société de prêts»: une société, autre qu’une société de fiducie, autorisée par la législation du Canada ou d’une province à accepter du public des dépôts, ainsi qu’une société prescrite;

“«société faisant le commerce de valeurs mobilières»: une société qui est un courtier en valeurs mobilières inscrit au sens de l’article 1;”.

67. Section 1159.1 of the said Act, amended by section 253 of chapter 63 of the statutes of 1995, is again amended

(1) by striking out the definition of “corporation”;

(2) by striking out, in the French text, the definition of each of the following:

— “corporation d’assurance”;

— “corporation de fiducie”;

— “corporation de prêts”;

— “corporation faisant le commerce de valeurs mobilières”;

(3) by replacing, in the French text of paragraph *a* of the definition of “institution financière”, the word “corporation” by the word “société”;

(4) by adding, in the French text after the definition of “services financiers”, the following definitions:

“«société d’assurance» signifie une société d’assurance, au sens de l’article 1166, qui est assujettie au paiement d’une taxe en vertu de la partie VI;

“«société de fiducie» signifie une société de fiducie, au sens de l’article 1130, qui est assujettie au paiement d’une taxe en vertu de la partie IV;

“«société de prêts» signifie une société de prêts, au sens de l'article 1130, qui est assujettie au paiement d'une taxe en vertu de la partie IV;

“«société faisant le commerce de valeurs mobilières» signifie une société faisant le commerce de valeurs mobilières, au sens de l'article 1130, qui est assujettie au paiement d'une taxe en vertu de la partie IV.”

68. Section 1166 of the said Act, amended by section 196 of chapter 1 of the statutes of 1995, is again amended in the first paragraph

(1) by striking out the definition of “corporation”;

(2) by striking out, in the French text, the definition of “corporation d'assurance”;

(3) by replacing the definition of “carrying on business in Québec” by the following definition:

“ “carrying on business in Québec” means owning any property in Québec, having an establishment in Québec within the meaning of section 1 or exercising any of the corporate rights, powers or objects of a corporation in Québec;”;

(4) by adding, in the French text, after the definition of “régime d'avantages sociaux non assurés”, the following definition:

“«société d'assurance» signifie toute société d'assurance, au sens de l'article 1, et comprend toute association ou tout groupe de personnes qui exerce un tel commerce et toute personne, fiducie, association ou tout groupe de personnes qui administre un régime d'avantages sociaux non assurés ou verse un montant dans un fonds d'un régime d'avantages sociaux non assurés.”

69. Section 1167 of the said Act, amended by section 197 of chapter 1 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the first paragraph before subparagraph *a*;

— the portion of the second paragraph before subparagraph *a*;

— subparagraph *c* of the second paragraph;

— the fifth paragraph;

(2) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in subparagraphs *a* to *c* of the second paragraph;

(3) by replacing the word “considered” in the third paragraph by the word “deemed”.

70. Section 1176 of the said Act is amended by striking out paragraph *c*.

71. The said Act, amended by chapters 21 and 40 of the statutes of 1994, by chapters 1, 18, 36, 49 and 63 of the statutes of 1995 and by chapters 31 and 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the words “club, une société ou une association” by the words “club ou une association” wherever they appear in the following provisions:

— subsection 3 of section 986;

— section 996;

(2) by replacing, in the French text, the word “corporation” or “CORPORATION” by the word “société” or “SOCIÉTÉ”, as the case may be, wherever it appears in the following provisions, except in the expression “corporation-mère”:

— paragraph *b* of section 1.2;

— section 1.3;

— section 5.2;

— section 6.1;

— section 6.2;

— the first paragraph of section 7;

— the portion of section 11 before paragraph *a*;

— the portion of paragraph *b* of section 11 before subparagraph ii;

- paragraph *c* of section 11;
- section 11.1;
- section 11.1.1;
- section 11.3;
- the second paragraph of section 12;
- section 14;
- section 16;
- section 16.1;
- the portion of paragraph *b* of subsection 1 of section 19 before subparagraph iii;
- subsections 2 and 3 of section 19;
- paragraph *a* of section 20;
- subparagraphs i and ii of paragraph *b* of section 20;
- the heading of Chapter V of Title II of Book I of Part I;
- section 21.1;
- section 21.2;
- section 21.3;
- the first paragraph of section 21.4;
- subparagraphs *a* and *b* of the second paragraph of section 21.4;
- section 21.4.2;
- section 21.4.3;
- the portion of section 21.5 before paragraph *c*;
- paragraphs *a* to *d* of section 21.5.1;

- paragraph *b* of section 21.5.2;
- subparagraph *i* of paragraph *b* of section 21.5.3;
- subparagraphs *a* and *b* of the first paragraph of section 21.5.5;
- paragraphs *b* and *d* of section 21.6;
- section 21.6.1;
- section 21.7.1;
- subparagraphs *a* and *b* of the second paragraph of section 21.9.2;
- section 21.9.3;
- section 21.9.4;
- section 21.9.4.1;
- section 21.10;
- section 21.10.1;
- the portion of section 21.11.11 before paragraph *b*;
- subparagraphs 1 and 2 of subparagraph *i* of paragraph *b* of section 21.11.11;
- paragraph *a* of section 21.11.12;
- the portion of paragraph *b* of section 21.11.12 before subparagraph *i*;
- paragraphs *c* to *e* of section 21.11.12;
- the portion of paragraph *f* of section 21.11.12 before subparagraph *i*;
- the portion of paragraph *a* of section 21.11.13 before subparagraph *i*;
- subparagraph *ii* of paragraph *a* of section 21.11.13;

- the portion of subparagraph *b* of the first paragraph of section 21.11.14 before subparagraph iii;
- subparagraph 1 of subparagraph iii of subparagraph *b* of the first paragraph of section 21.11.14;
- the portion of subparagraph iv of subparagraph *b* of the first paragraph of section 21.11.14 before subparagraph 1;
- paragraphs *a* to *c* of section 21.11.16;
- the portion of paragraph *d* of section 21.11.16 before subparagraph i;
- subparagraph ii of paragraph *d* of section 21.11.16;
- paragraph *e* of section 21.11.16;
- paragraphs *a* to *d* of section 21.11.20;
- the portion of section 21.12 before paragraph *a*;
- paragraph *c* of section 21.12;
- paragraphs *c* and *d* of section 21.15;
- section 21.17;
- section 21.18;
- the portion of section 21.20 before paragraph *a*;
- paragraphs *c* to *e* of section 21.20;
- the portion of section 21.20.1 before paragraph *a*;
- paragraph *e* of section 21.20.1;
- paragraph *a* of section 21.20.2;
- subparagraphs i and ii of paragraph *b* of section 21.20.2;
- paragraphs *c* and *d* of section 21.20.2;
- the portion of paragraph *e* of section 21.20.2 before subparagraph i;

- the portion of paragraph *f* of section 21.20.2 before subparagraph *i*;
- paragraph *g* of section 21.20.2;
- section 21.20.3;
- section 21.20.4;
- paragraph *b* of section 21.20.6;
- section 21.22;
- section 21.23;
- the first paragraph of section 21.24;
- subparagraphs *a* and *b* of the second paragraph of section 21.24;
- section 21.25;
- paragraph *c* of the definition of “arrangement de prêt de valeurs mobilières” in section 21.28;
- paragraphs *a* to *c* of the definition of “titre admissible” in section 21.28;
- the portion of the first paragraph of section 21.32 before subparagraph *a*;
- subparagraph *b* of the second paragraph of section 21.32;
- the portion of section 21.33.1 before paragraph *a*;
- subparagraph *d* of the second paragraph of section 21.39;
- the first paragraph of section 22;
- section 26.1;
- section 27;
- paragraph *b* of section 47.16;
- section 48;

- section 49;
- the portion of the first paragraph of section 49.4 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 49.4;
- subparagraphs *a* to *d* of the second paragraph of section 49.4;
- the portion of the first paragraph of section 49.5 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 49.5;
- subparagraphs *a* to *d* of the second paragraph of section 49.5;
- the first paragraph of section 51;
- section 55;
- the first paragraph of section 58;
- the portion of section 77.1 before paragraph *a*;
- section 83.1;
- paragraphs *k* and *l* of section 87;
- section 87.2;
- section 90;
- the first paragraph of section 92;
- section 93.4;
- the portion of section 93.5 before paragraph *a*;
- paragraph *b* of section 93.5;
- subparagraph *f* of the first paragraph of section 93.7;
- paragraph *a* of section 93.10;
- paragraph *b* of section 93.11;

- section 97.4;
- paragraph *d.2* of section 99;
- subparagraph ii of subparagraph *c* of the second paragraph of section 104.1;
- subparagraph ii of subparagraph *d* of the second paragraph of section 104.1;
- subparagraph ii of subparagraph *b* of the second paragraph of section 104.1.1;
- subparagraph ii of subparagraph *c* of the second paragraph of section 104.1.1;
- the portion of paragraph *a* of section 105 before subparagraph i;
- paragraph *e* of subsection 2 of section 106;
- paragraphs *a* to *c* of section 107.1;
- section 111;
- subparagraphs *a* and *c* of the first paragraph of section 112;
- subparagraph *a* of the second paragraph of section 112;
- section 112.1;
- subparagraph *a* of the first paragraph of section 112.2;
- subparagraph *a* of the first paragraph of section 112.2.1;
- section 112.3;
- section 113;
- the portion of subparagraph *b* of the second paragraph of section 114 before subparagraph i;
- subparagraph ii of subparagraph *b* of the second paragraph of section 114;
- subparagraph *c* of the second paragraph of section 114;

- subparagraphs *a* and *c* of the first paragraph of section 116;
- section 117;
- section 118;
- section 119;
- section 119.3;
- section 119.4;
- section 119.5;
- section 119.8;
- section 119.9;
- paragraphs *a* and *b* of section 119.11;
- subparagraph iii of paragraph *a* of the definition of “émetteur admissible” in section 119.15;
- section 119.16;
- subparagraph ii of subparagraph *a* of the second paragraph of section 119.22;
- subparagraph ii of subparagraph *b* of the second paragraph of section 119.22;
- section 125.4;
- section 126;
- section 127;
- section 135.4;
- section 135.5;
- paragraph *b* of section 135.6;
- subparagraphs *a* and *b* of the first paragraph of section 135.8;
- paragraph *a* of section 146.1;

- the first paragraph of section 147;
- the portion of section 148 before paragraph *a*;
- the first paragraph of section 150.1;
- paragraph *b* of section 156.1;
- the first paragraph of section 156.3;
- subparagraphs *a* to *c* of the second paragraph of section 156.3;
- paragraphs *a* and *b* of section 157.2;
- paragraph *c* of section 158;
- subparagraph *b* of the second paragraph of section 164;
- subparagraph ii of paragraph *c* of section 165;
- section 165.2;
- section 165.3;
- section 165.4;
- paragraphs *a* and *b* of section 165.5;
- section 166;
- section 169;
- paragraph *a* of section 170;
- section 171;
- subparagraphs *a* and *b* of the first paragraph of section 172;
- subparagraphs i and ii of subparagraph *c* of the first paragraph of section 172;
- the second paragraph of section 172;
- section 173;
- the portion of section 173.1 before paragraph *a*;

- the first paragraph of section 174;
- subparagraphs *a* and *b* of the second paragraph of section 174;
- subsection 2 of section 175.1;
- subparagraph *b* of the second paragraph of section 175.1.1;
- the portion of section 175.1.2 before paragraph *a*;
- section 175.1.8;
- the second paragraph of section 176.2;
- paragraph *c* of section 176.5;
- the portion of section 189 before paragraph *a*;
- paragraphs *b* to *d* of section 189;
- the portion of section 218 before paragraph *a*;
- paragraph *d* of section 218;
- the portion of section 220 after subparagraph *a* of the first paragraph;
- the portion of subsection 1 of section 222 before paragraph *a*;
- paragraphs *c* to *e* of subsection 1 of section 222;
- section 222.1;
- paragraph *d* of section 225;
- the portion of the first paragraph of section 225.1 before subparagraph *a*;
- subparagraphs *i* to *iii* of subparagraph *a* of the first paragraph of section 225.1;
- subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph of section 225.1;
- subparagraphs *a* and *b* of the second paragraph of section 225.1;

- section 225.2;
- subparagraphs i and ii of subparagraph *c* of the first paragraph of section 230.0.0.2;
- section 230.0.1;
- the portion of section 230.0.2 before paragraph *a*;
- section 230.0.3;
- paragraphs *a* to *d* of section 230.1;
- section 230.3;
- the portion of section 230.4 before paragraph *a*;
- paragraph *b* of section 230.4;
- section 230.5;
- section 230.6;
- section 230.7;
- section 230.8;
- the portion of section 230.9 before paragraph *a*;
- subparagraphs i and ii of paragraph *b* of section 230.9;
- section 230.10;
- section 230.11;
- section 232.1.1;
- section 232.1.2;
- paragraphs *b* and *c* of section 234.1;
- section 235;
- section 236.2;
- section 236.3;

- paragraph *a* of section 237;
- section 239;
- the portion of section 241.0.1 before paragraph *a*;
- the portion of section 247.2 before paragraph *a*;
- paragraphs *b* and *c* of subsection 2 of section 248;
- section 250.2;
- paragraph *f* of section 250.3;
- section 250.4;
- paragraphs *c*, *e*, *h* and *i* of the definition of “entité intermédiaire” in the first paragraph of section 251.1;
- paragraphs *b* and *c.1* of section 255;
- the heading immediately before paragraph *d* of section 255;
- paragraph *d* of section 255;
- the portion of paragraph *e* of section 255 before subparagraph *i*;
- subparagraph *ii* of paragraph *e* of section 255;
- paragraphs *e.1* to *f.1* of section 255;
- subparagraph *ii* of paragraph *i* of section 255;
- paragraph *k* of section 255;
- section 256;
- paragraphs *e*, *f.1* and *f.3* of section 257;
- the heading immediately before paragraph *g* of section 257;
- the portion of paragraph *g* of section 257 before subparagraph *ii*;
- subparagraph *iii* of paragraph *g* of section 257;
- paragraphs *h* and *i* of section 257;

- the portion of paragraph *j* of section 257 before subparagraph *i*;
- subparagraph *ii* of paragraph *j* of section 257;
- section 259.3;
- the portion of section 261.2 before paragraph *a*;
- section 264;
- section 264.2;
- the portion of the first paragraph of section 274 before subparagraph *a*;
- the portion of the first paragraph of section 274.0.1 before subparagraph *a*;
- subparagraph *c* of the second paragraph of section 274.0.1;
- paragraph *e* of section 280;
- section 292;
- subparagraph *b* of the second paragraph of section 294;
- section 295;
- subparagraphs *a* and *b* of the second paragraph of section 299;
- the portion of subparagraph *c* of the second paragraph of section 299 before subparagraph *ii*;
- subparagraph *iii* of subparagraph *c* of the second paragraph of section 299;
- section 299.1;
- the portion of the first paragraph of section 301 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 301;
- the portion of section 301.1 before paragraph *a*;
- section 304;

- the portion of section 305 before paragraph *a*;
- section 306.1;
- section 306.2;
- the portion of the definition of “acquisition autorisée” in the first paragraph of section 308.0.1 before paragraph *a*;
- paragraph *b* of the definition of “acquisition autorisée” in the first paragraph of section 308.0.1;
- the definition of “attribution” and of “catégorie exclue” in the first paragraph of section 308.0.1;
- the portion of the definition of “échange autorisé” in the first paragraph of section 308.0.1 before subparagraph ii of paragraph *b*;
- the portion of the definition of “rachat autorisé” in the first paragraph of section 308.0.1 before subparagraph i of paragraph *c*;
- subparagraph ii of paragraph *c* of the definition of “rachat autorisé” in the first paragraph of section 308.0.1;
- subparagraphs *b* and *c* of the second paragraph of section 308.0.1;
- section 308.1;
- section 308.2;
- section 308.3;
- the portion of paragraph *a* of section 308.3.1 before subparagraph iii;
- subparagraphs iv to vi of paragraph *a* of section 308.3.1;
- subparagraphs 1 to 3 of subparagraph i of paragraph *b* of section 308.3.1;
- subparagraph ii of paragraph *b* of section 308.3.1;
- the portion of subparagraph iii of paragraph *b* of section 308.3.1 before subparagraph 3;

- the portion of paragraph *c* of section 308.3.1 before subparagraph 1 of subparagraph *i*;
- the portion of subparagraph *ii* of paragraph *c* of section 308.3.1 before subparagraph 3;
- the portion of paragraph *d* of section 308.3.1 before subparagraph 1 of subparagraph *i*;
- the portion of subparagraph *ii* of paragraph *d* of section 308.3.1 before subparagraph 2;
- paragraphs *a* to *c* and *e* to *g* of section 308.3.2;
- section 308.5;
- subparagraph *a* of the first paragraph of section 308.6;
- the portion of subparagraph *b* of the first paragraph of section 308.6 before subparagraph *i*;
- subparagraph *iii* of subparagraph *b* of the first paragraph of section 308.6;
- subparagraph *c* of the first paragraph of section 308.6;
- the portion of subparagraph *d* of the first paragraph of section 308.6 before subparagraph *i*;
- the portion of subparagraph *e* of the first paragraph of section 308.6 before subparagraph *i*;
- subparagraph *iii* of subparagraph *e* of the first paragraph of section 308.6;
- the portion of subparagraph *f* of the first paragraph of section 308.6 before subparagraph *ii*;
- the second and third paragraphs of section 308.6;
- the portion of section 318 before paragraph *a*;
- the portion of subsection 1 of section 322 before paragraph *a*;
- paragraphs *a* to *e* of section 332.1;

- section 332.4;
- the portion of the first paragraph of section 346.2 before subparagraph *b*;
- subparagraph *a* of the second paragraph of section 346.2;
- subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of section 346.2;
- the portion of subparagraph *iii* of subparagraph *b* of the second paragraph of section 346.2 before subparagraph 1;
- subparagraph 4 of subparagraph *iii* of subparagraph *b* of the second paragraph of section 346.2;
- subparagraphs *c* to *e* of the second paragraph of section 346.2;
- the third paragraph of section 346.2;
- section 346.3;
- the portion of the first paragraph of section 346.4 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 346.4;
- the portion of the first paragraph of section 359.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 359.1;
- the third paragraph of section 359.1;
- section 359.1.1;
- section 359.2;
- section 359.2.1;
- section 359.2.2;
- the portion of section 359.3 before paragraph *a*;
- paragraph *b* of section 359.3;

- section 359.4;
- the portion of section 359.5 before paragraph *a*;
- paragraph *b* of section 359.5;
- section 359.6;
- the portion of section 359.7 before paragraph *a*;
- paragraph *b* of section 359.7;
- the portion of section 359.8 before paragraph *a*;
- paragraphs *b* to *d* of section 359.8;
- the portion of section 359.9 before paragraph *c*;
- paragraph *d* of section 359.9;
- the portion of section 359.9.1 before paragraph *c*;
- subparagraphs *i* and *ii* of paragraph *c* of section 359.9.1;
- the portion of the first paragraph of section 359.10 before subparagraph *a*;
- the second paragraph of section 359.10;
- the portion of section 359.11.1 before paragraph *a*;
- section 359.12;
- section 359.12.0.1;
- the portion of the first paragraph of section 359.12.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 359.12.1;
- section 359.12.1.1;
- section 359.13;
- the portion of section 359.14 before paragraph *b.1*;

- paragraph *c* of section 359.14;
- the portion of the first paragraph of section 359.15 before subparagraph *a*;
- the second and third paragraphs of section 359.15;
- section 359.17;
- the portion of section 359.19 before paragraph *a*;
- paragraph *b* of section 359.19;
- section 362;
- the portion of the first paragraph of section 363 before subparagraph *a*;
- subparagraph *d* of the first paragraph of section 363;
- the second paragraph of section 363;
- paragraph *e* of section 364;
- section 367;
- section 368;
- section 375;
- section 381;
- section 382;
- section 383;
- the portion of section 384 before paragraph *a*;
- section 384.3;
- section 384.4;
- the portion of section 384.5 before paragraph *a*;
- paragraph *b* of section 384.5;

- section 392.2;
- section 392.3;
- paragraph *e* of section 395;
- paragraphs *b* and *d* of section 399.2;
- paragraph *f* of section 399.6;
- the portion of section 400 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 400;
- the first paragraph of section 406;
- section 407;
- paragraph *e* of section 408;
- the portion of subparagraph i of paragraph *g* of section 412 before subparagraph 1;
- subparagraph 2 of subparagraph ii of paragraph *g* of section 412;
- the portion of the first paragraph of section 413 before subparagraph *a*;
- subparagraph i of subparagraph *a* of the first paragraph of section 413;
- subparagraph ii of subparagraph *b* of the first paragraph of section 413;
- the first paragraph of section 414;
- subparagraph iii of subparagraph *b* of the second paragraph of section 414;
- the first paragraph of section 417;
- section 418;
- paragraph *c* of section 418.2;

- the portion of the first paragraph of section 418.13 before subparagraph *b*;
- section 418.14;
- the portion of subparagraph *a* of the first paragraph of section 418.15 before subparagraph *i*;
- the portion of subparagraph *b* of the first paragraph of section 418.15 before subparagraph *iii*;
- subparagraph *i* of subparagraph *c* of the first paragraph of section 418.15;
- the first paragraph of section 418.16;
- subparagraph *a* of the second paragraph of section 418.16;
- the portion of subparagraph *a* of the third paragraph of section 418.16 before subparagraph *ii*;
- the first paragraph of section 418.17;
- subparagraph *a* of the second paragraph of section 418.17;
- the portion of subparagraph *i* of subparagraph *a* of the third paragraph of section 418.17 before subparagraph 2;
- subparagraphs 1 and 2 of subparagraph *ii* of subparagraph *a* of the third paragraph of section 418.17;
- subparagraph *ii* of subparagraph *b* of the third paragraph of section 418.17;
- the first paragraph of section 418.18;
- the portion of subparagraph *a* of the second paragraph of section 418.18 before subparagraph *ii*;
- the portion of subparagraph *a* of the third paragraph of section 418.18 before subparagraph *ii*;
- the first paragraph of section 418.19;
- subparagraphs *i* and *ii* of subparagraph *a* of the second paragraph of section 418.19;

- subparagraphs i and ii of subparagraph *b* of the second paragraph of section 418.19;
- the portion of subparagraph i of subparagraph *a* of the third paragraph of section 418.19 before subparagraph 1;
- subparagraph ii of subparagraph *a* of the third paragraph of section 418.19;
- the portion of subparagraph *a* of the first paragraph of section 418.20 before subparagraph i;
- subparagraph *b* of the first paragraph of section 418.20;
- the portion of subparagraph *c* of the first paragraph of section 418.20 before subparagraph i;
- subparagraph iii of subparagraph *c* of the first paragraph of section 418.20;
- the first paragraph of section 418.21;
- subparagraphs *a* and *b* of the second paragraph of section 418.21;
- the portion of subparagraph i of subparagraph *a* of the third paragraph of section 418.21 before subparagraph 1;
- subparagraph ii of subparagraph *a* of the third paragraph of section 418.21;
- paragraph *b* of section 418.22;
- the portion of section 418.23 before paragraph *a*;
- paragraphs *d* and *e* of section 418.23;
- the portion of section 418.24 before paragraph *a*;
- paragraphs *d* and *e* of section 418.24;
- the portion of section 418.25 before paragraph *a*;
- the portion of paragraph *b* of section 418.25 before subparagraph i;

- the portion of section 418.25 after subparagraph i of paragraph *b*;
- the portion of section 418.26 before paragraph *b*;
- paragraph *c* of section 418.26;
- the portion of paragraph *e* of section 418.26 before subparagraph ii;
- the portion of paragraph *f* of section 418.26 before subparagraph i;
- paragraph *g* of section 418.26;
- the portion of paragraph *h* of section 418.26 before subparagraph i;
- section 418.30;
- the portion of section 418.31 before paragraph *b*;
- paragraph *e* of section 418.31;
- section 418.32;
- the portion of section 418.33 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 418.33;
- paragraph *b* of section 418.33;
- section 418.34;
- the portion of section 419 before paragraph *a*;
- section 419.0.1;
- section 419.1;
- paragraphs *a* to *c* of section 419.2;
- paragraphs *a* and *b* of section 419.3;
- section 419.4;
- section 419.5;

- section 419.7;
- section 419.8;
- subsections 1, 2 and 4 of section 424;
- the portion of the first paragraph of section 444 before subparagraph *a*;
- subparagraph ii of subparagraph *a* of the first paragraph of section 444;
- the portion of the first paragraph of section 450 before subparagraph *a*;
- subparagraph ii of subparagraph *b* of the first paragraph of section 450;
- section 450.2;
- subparagraph ii of subparagraph *b* of the first paragraph of section 450.5;
- section 450.9;
- the portion of subparagraph *a* of the first paragraph of section 451 before subparagraph i;
- subparagraph 1 of subparagraph i of subparagraph *a* of the first paragraph of section 451;
- subparagraph 3 of subparagraph i of subparagraph *f* of the first paragraph of section 451;
- section 459;
- paragraph *b* of section 460;
- paragraph *b* of section 462.0.1;
- subparagraphs ii and iii of paragraph *a* of section 462.11;
- subparagraphs i and ii of paragraph *b* of section 462.11;
- the portion of section 462.12 before paragraph *a*;

- paragraphs *b* and *c* of section 462.12;
- the portion of section 462.12.1 before paragraph *b*;
- paragraph *b* of section 462.14;
- paragraph *b* of section 462.18;
- subsection 2 of section 481;
- the definition of “action privilégiée de renflouement” and of “cessionnaire admissible” in section 485;
- the portion of the definition of “compte de corporation remplaçante” in section 485 before paragraph *a*;
- the definition of “débiteur” in section 485;
- paragraph *a* of the definition of “personne désignée” in section 485;
- the portion of paragraph *b* of the definition of “personne désignée” in section 485 before subparagraph *i*;
- the portion of the definition of “perte non constatée” in section 485 before paragraph *a*;
- paragraph *a* of the definition of “société canadienne admissible” in section 485;
- the definition of “titre exclu” in section 485;
- the portion of section 485.1 before paragraph *a*;
- the portion of section 485.2 before paragraph *a*;
- subparagraphs *g* and *h* of the first paragraph of section 485.3;
- subparagraph *i* of subparagraph *k* of the first paragraph of section 485.3;
- paragraph *a* of section 485.8;
- paragraph *a* of section 485.9;

- section 485.10;
- the portion of subparagraph iv of paragraph c of section 485.15 before subparagraph 2;
- section 485.17;
- subparagraph c of the first paragraph of section 485.19;
- the second paragraph of section 485.19;
- section 485.20;
- the portion of section 485.21 before paragraph b;
- the portion of section 485.22 before paragraph b;
- subparagraph i of paragraph a of section 485.23;
- subparagraph ii of paragraph a of section 485.24;
- subparagraph iii of subparagraph c of the second paragraph of section 485.27;
- the portion of section 485.30 before paragraph a;
- the portion of section 485.31 before paragraph a;
- the portion of section 485.32 before paragraph a;
- section 485.33;
- paragraph a of section 485.36;
- the portion of the first paragraph of section 485.37 before subparagraph b;
- the second paragraph of section 485.37;
- subparagraphs a and b of the third paragraph of section 485.37;
- section 485.41;
- the portion of paragraph d of section 485.42 before subparagraph i;

- subparagraphs i to iv of paragraph *b* of section 485.45;
- section 485.47;
- paragraph *a* of section 485.49;
- subparagraph *a* of the first paragraph of section 485.51;
- section 487.1;
- subparagraph *b* of the first paragraph of section 487.2;
- section 487.3;
- section 487.5.3;
- paragraph *b* of section 487.5.4;
- paragraph *d* of section 489;
- section 490;
- section 493;
- paragraphs *a* and *b* of subsection 1 of section 497;
- section 499;
- section 500;
- paragraph *a* of section 501;
- the portion of section 501.1 before paragraph *c*;
- section 501.2;
- section 501.3;
- the portion of section 502 before paragraph *a*;
- paragraph *b* of section 502;
- the portion of section 502.0.1 before paragraph *b*;
- the portion of section 502.0.2 before paragraph *b*;

- paragraphs *c* and *d* of section 502.0.2;
- section 502.0.3;
- section 502.0.4;
- section 503.0.1;
- the first paragraph of section 503.1;
- section 503.2;
- the heading of Division I of Chapter III of Title IX of Book III of Part I;
- subsection 1 of section 504;
- paragraphs *c* and *d* of subsection 2 of section 504;
- the portion of paragraph *f* of subsection 2 of section 504 before subparagraph *i*;
- subparagraphs *ii* and *iii* of paragraph *f* of subsection 2 of section 504;
- section 504.1;
- section 504.2;
- section 505;
- section 506;
- section 506.1;
- section 507;
- section 508.1;
- the portion of section 509 before paragraph *a*;
- section 510;
- section 510.0.1;
- section 510.1;

- the heading of Division II of Chapter III of Title IX of Book III of Part I;
- section 511;
- section 517.1;
- paragraph *b* of section 517.4;
- subparagraph ii of paragraph *a* of section 517.4.2;
- section 517.4.3;
- section 517.5;
- paragraphs *a* to *c* of section 517.5.0.1;
- subparagraphs *b* and *c* of the first paragraph of section 517.5.1;
- the heading of Chapter IV of Title IX of Book III of Part I;
- section 518;
- section 518.2;
- the portion of section 522 before paragraph *c*;
- the first paragraph of section 523;
- the first paragraph of section 524.0.1;
- the portion of the first paragraph of section 524.1 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 524.1;
- subparagraph *d* of the second paragraph of section 524.1;
- section 525.1;
- section 526;
- the portion of section 526.1 before paragraph *a*;
- paragraph *b* of section 526.1;

- subparagraph i of paragraph *a* of section 527.2;
- section 528;
- section 529;
- section 530;
- paragraph *a* of section 532;
- the portion of paragraph *b* of section 532 before subparagraph i;
- subparagraph ii of paragraph *b* of section 532;
- paragraph *c* of section 532;
- section 534;
- the portion of paragraph *b* of section 535 before subparagraph 1 of subparagraph i;
- subparagraph 2 of subparagraph i of paragraph *b* of section 535;
- the first paragraph of section 536;
- subparagraphs *a* to *c* of the second paragraph of section 536;
- the portion of section 539 before paragraph *a*;
- the portion of section 540 before paragraph *a*;
- section 541;
- paragraphs *a* and *b* of section 542;
- paragraph *c* of section 543.1;
- the portion of section 544 before paragraph *a* of subsection 5;
- paragraph *b* of subsection 5 of section 544;
- subsections 1 to 4 of section 545;
- paragraphs *a* and *b* of subsection 5 of section 545;
- section 546;

- section 546.1;
- section 547.1;
- section 547.2;
- section 547.3;
- section 548;
- section 549;
- section 550;
- paragraphs *a* to *d* of section 550.1;
- section 550.2;
- the portion of section 550.3 before paragraph *a*;
- paragraph *c* of section 550.3;
- section 550.4;
- the portion of section 550.5 before paragraph *a*;
- paragraph *d* of section 550.5;
- section 550.6;
- the first and second paragraphs of section 550.7;
- the heading of Division II of Chapter VI of Title IX of Book III of Part I;
- section 551;
- section 553;
- the portion of section 553.1 before paragraph *b*;
- paragraph *c* of section 553.1;
- the first paragraph of section 555;
- section 555.0.1;

- section 555.1;
- section 555.2;
- section 555.2.1;
- section 555.2.2;
- section 555.2.3;
- section 555.3;
- section 555.4;
- section 556;
- subparagraph *b* of the second paragraph of section 559;
- subparagraph 3 of subparagraph ii of subparagraph *d* of the third paragraph of section 559;
- section 560.1;
- subparagraphs i to iii of paragraph *b* of section 560.1.1;
- the second paragraph of section 560.2;
- subparagraphs *a* to *c* of the third paragraph of section 560.2;
- the portion of section 564.0.1 before paragraph *a*;
- section 564.2;
- section 564.4.3;
- the portion of section 564.5 before paragraph *b*;
- paragraph *c* of section 564.5;
- the portion of section 564.8 before paragraph *b*;
- paragraph *c* of section 564.8;
- section 565.1;

- the portion of the first paragraph of section 565.2 before subparagraph *b*;
- subparagraphs *a* to *c* of the second paragraph of section 565.2;
- subparagraph *i* of subparagraph *d* of the second paragraph of section 565.2;
- the heading of Chapter VIII of Title IX of Book III of Part I;
- section 566;
- section 566.1;
- section 567;
- the portion of section 568 before paragraph *b*;
- the portion of the first paragraph of section 571 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 571;
- the second paragraph of section 571;
- section 573;
- the first paragraph of section 574;
- section 576;
- section 577;
- section 577.1;
- section 578;
- section 584;
- section 584.1;
- section 585;
- section 588;

- section 589;
- section 589.1;
- section 591;
- paragraphs *a* and *b* of section 592;
- paragraph *a* of section 593;
- the portion of the first paragraph of section 594 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 594;
- section 595;
- paragraphs *a* and *b* of section 596;
- paragraph *c* of section 597.1;
- paragraphs *a* and *c* of section 597.2;
- section 597.4;
- paragraphs *a* and *b* of section 598;
- subparagraphs *i* and *vii* of paragraph *b* of section 613.3;
- subparagraphs *i* to *iv* of subparagraph *a* of the second paragraph of section 614;
- paragraph *b* of section 615;
- subsection 2 of section 626;
- section 638.0.1;
- section 638.1;
- subparagraph *v* of paragraph *b* of section 649;
- the definition of “bien exclu” in section 652.1;
- subparagraphs 1 and 2 of subparagraph *iii* of paragraph *c* of section 656.7;

- paragraph *d* of section 656.8;
- paragraph *c* of section 657;
- subsection 1 of section 666;
- section 667;
- subparagraph ii of paragraph *b* of section 668.1;
- paragraph *f* of section 668.2;
- the definition of “action admissible d’une corporation qui exploite une petite entreprise” in section 668.4;
- subsection 3 of section 686;
- the portion of section 710 before paragraph *a*;
- paragraphs *e* and *i* of section 710;
- section 711;
- section 712.0.1;
- section 712.0.2;
- section 713.1;
- section 714;
- the first paragraph of section 714.1;
- section 714.2;
- section 716;
- section 716.0.1;
- the portion of section 725.2 before paragraph *a*;
- paragraph *b* of section 725.2;
- section 725.2.1;

- the definitions of “bénéficiaire admissible” and “régime enregistré d’intéressement dans un contexte de qualité” in section 725.8;
- subparagraph *b* of the first paragraph of section 725.9;
- the second and third paragraphs of section 725.9;
- section 726.4.8.2;
- section 726.4.8.3;
- the portion of section 726.4.8.5 before subparagraph *a* of the second paragraph;
- subparagraph *c* of the second paragraph of section 726.4.8.5;
- the portion of section 726.4.8.6 before subparagraph *a* of the second paragraph;
- the portion of the first paragraph of section 726.4.8.7 before subparagraph *a*;
- subparagraphs 1 and 2 of subparagraph *i* of subparagraph *b* of the first paragraph of section 726.4.8.7;
- the portion of section 726.4.8.7 after subparagraph *i* of paragraph *b*;
- section 726.4.8.7.1;
- section 726.4.8.9;
- subparagraphs *a* and *b* of the first paragraph of section 726.4.8.12;
- section 726.4.8.13;
- the portion of section 726.4.8.16 before paragraph *b.1*;
- paragraph *c* of section 726.4.8.16;
- the portion of the first paragraph of section 726.4.8.17 before subparagraph *a*;
- the second and third paragraphs of section 726.4.8.17;

- paragraph *b* of section 726.4.12;
- subparagraphs *i* and *ii* of paragraph *d* of section 726.4.12;
- paragraph *b* of section 726.4.14;
- the portion of section 726.4.15 before paragraph *a*;
- paragraph *b* of section 726.4.15;
- paragraph *b* of section 726.4.17.4;
- subparagraphs *i* and *ii* of paragraph *d* of section 726.4.17.4;
- paragraph *b* of section 726.4.17.6;
- the portion of section 726.4.17.7 before paragraph *a*;
- paragraph *b* of section 726.4.17.7;
- subparagraphs *a* and *b* of the first paragraph of section 726.4.17.11;
- subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of section 726.4.17.11;
- the first paragraph of section 726.4.17.12;
- subparagraphs *i* and *ii* of subparagraph *a* of the second paragraph of section 726.4.17.12;
- the portion of section 726.4.17.12 after subparagraph *b* of the second paragraph;
- the first paragraph of section 726.4.17.13;
- section 726.4.17.14;
- section 726.4.17.15;
- the portion of section 726.4.17.16 before paragraph *b.1*;
- paragraph *c* of section 726.4.17.16;
- the portion of the first paragraph of section 726.4.17.17 before subparagraph *b*;

- the second and third paragraphs of section 726.4.17.17;
- subparagraph 4 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6;
- subparagraph ii of subparagraph *a* of the first paragraph of section 726.6;
- subparagraph iv of subparagraph *a.2* of the first paragraph of section 726.6;
- subparagraph 2 of subparagraph i of subparagraph *b* of the first paragraph of section 726.6;
- subparagraph ii of subparagraph *a* of the second paragraph of section 726.6;
- subparagraph *d* of the fourth paragraph of section 726.6;
- the portion of the first paragraph of section 726.6.2 before subparagraph i of subparagraph *a*;
- the portion of the first paragraph of section 726.6.2 after subparagraph i of subparagraph *a*;
- subparagraphs *a* and *b* of the second paragraph of section 726.6.2;
- the third and fourth paragraphs of section 726.6.2;
- the portion of section 726.7.1 before paragraph *a*;
- paragraph *d* of section 726.7.1;
- paragraph *b* of section 726.13;
- the portion of section 726.15 before paragraph *a*;
- paragraph *c* of section 726.15;
- paragraph *b* of section 726.19;
- subparagraph i of paragraph *c* of the definition of “bien relatif aux ressources” in section 726.20.1;
- the portion of section 728.0.2 before paragraph *b*;

- the portion of section 728.0.3 before paragraph *a*;
- subparagraph i of paragraph *b* of section 728.0.3;
- the portion of section 728.0.4 before paragraph *a*;
- subparagraph iii of paragraph *b* of section 730;
- paragraph *a* of section 733.0.1;
- section 735.1;
- section 736;
- the portion of section 736.0.1 before subparagraph *b* of the second paragraph;
- the portion of section 736.0.1.1 before subparagraph *b* of the second paragraph;
- section 736.0.2;
- the first paragraph of section 736.0.3.1;
- section 736.0.4;
- the portion of section 736.0.5 before paragraph *a*;
- the definition of “allocation admissible” in the first paragraph of section 737.13;
- paragraphs *a* and *d* to *f* of the definition of “centre financier international” in the first paragraph of section 737.13;
- section 737.13.1;
- the portion of the first paragraph of section 737.14 before subparagraph *a*;
- subparagraphs i and ii of subparagraph *a* of the first paragraph of section 737.14;
- the portion of section 737.14 after subparagraph *a* of the first paragraph;

- subparagraphs *b* to *e* of the second paragraph of section 737.15;
- the third paragraph of section 737.15;
- paragraphs *a* and *b* of section 737.16.1;
- section 737.17;
- subparagraphs *b* and *c* of the second paragraph of section 737.20;
- paragraph *d.1* of section 737.22;
- section 737.23;
- the definition of “employeur désigné” in section 737.24;
- section 738;
- paragraph *b* of section 739;
- section 740;
- the second paragraph of section 740.1;
- section 740.2;
- paragraph *b* of section 740.3;
- section 740.4.1;
- the portion of section 740.5 before paragraph *a*;
- subparagraph *i* of paragraph *b* of section 740.5;
- section 740.6;
- subparagraph *ii* of paragraph *a* of section 740.7;
- paragraphs *b* and *c* of section 740.7;
- section 740.8;
- section 740.10;

- the portion of the first paragraph of section 741 before subparagraph *a*;
- the second paragraph of section 741;
- section 742;
- subparagraphs *a* and *b* of the first paragraph of section 743;
- subparagraphs *a* and *b* of the first paragraph of section 744;
- subparagraphs *a* and *b* of the first paragraph of section 744.1;
- the portion of section 744.3 before subparagraph iii of paragraph *b*;
- the portion of paragraph *c* of section 744.3 before subparagraph ii;
- subparagraph *a* of the first paragraph of section 744.6;
- subparagraph 1 of subparagraph ii of subparagraph *b* of the third paragraph of section 744.6;
- subparagraph ii of subparagraph *c* of the third paragraph of section 744.6;
- the first paragraph of section 745;
- the portion of the first paragraph of section 746 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 746;
- the second paragraph of section 746;
- the portion of section 749 before paragraph *d*;
- paragraph *d* of the definition of “total des dons de bienfaisance” in section 752.0.10.1;
- the portion of the first paragraph of section 771.0.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 771.0.1;

- the portion of the first paragraph of section 771.0.1.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 771.0.1.1;
- the portion of the first paragraph of section 771.0.1.2 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 771.0.1.2;
- section 771.0.2;
- section 771.0.2.1;
- the first paragraph of section 771.0.2.2;
- subparagraphs *a* and *b* of the second paragraph of section 771.0.2.2;
- section 771.0.3;
- section 771.0.3.1;
- paragraph *b* of section 771.0.5;
- paragraph *a* of section 771.0.6;
- paragraphs *a* and *b* of section 771.1;
- section 771.1.1;
- section 771.1.2;
- the portion of section 771.1.5.3 before paragraph *c*;
- section 771.1.6;
- section 771.1.7;
- section 771.1.8;
- the portion of section 771.1.10 before paragraph *b*;
- subparagraphs *i* and *ii* of paragraph *b* of section 771.1.10;
- section 771.1.11;

- section 771.2.1;
- section 771.2.1.1;
- section 771.2.2;
- section 771.3;
- paragraphs *a* and *b* of section 771.4;
- the portion of section 771.5 before paragraph *a*;
- paragraphs *b* to *d* of section 771.5;
- section 771.5.1;
- section 771.5.2;
- section 771.7;
- the portion of section 771.8 before paragraph *a*;
- the portion of paragraph *c* of section 771.8 before subparagraph *i*;
- paragraph *d* of section 771.8;
- the portion of section 771.8.1 before paragraph *a*;
- paragraph *b* of section 771.8.1;
- the portion of paragraph *c* of section 771.8.1 before subparagraph *i*;
- paragraph *d* of section 771.8.1;
- the portion of section 771.8.2 before paragraph *a*;
- paragraph *b* of section 771.8.2;
- the portion of paragraph *c* of section 771.8.2 before subparagraph *i*;
- paragraph *d* of section 771.8.2;
- section 771.9;

- section 771.10;
- section 771.11;
- paragraph *b* of the definition of “impôt autrement à payer” in section 772.2;
- the portion of paragraph *b* of the definition of “partie inutilisée du crédit pour impôt étranger” in section 772.2 before subparagraph iii;
- subparagraph 1 of subparagraph iii of paragraph *b* of the definition of “partie inutilisée du crédit pour impôt étranger” in section 772.2;
- the portion of section 772.6 before paragraph *a*;
- paragraph *b* of section 772.6;
- the second paragraph of section 772.7;
- the portion of section 772.12 before paragraph *a*;
- subparagraphs *a* to *c* and *f* of the first paragraph of section 772.13;
- the second paragraph of section 772.13;
- section 775.1;
- paragraphs *a* and *b* of section 776.1.1;
- the first paragraph of section 776.1.5;
- the portion of section 776.1.5.2 before subparagraph i of paragraph *a*;
- the portion of section 776.1.5.2 after subparagraph i of paragraph *a*;
- section 776.1.5.3;
- the portion of section 776.1.5.4 before subparagraph *a* of the second paragraph;
- subparagraphs *b* and *c* of the second paragraph of section 776.1.5.4;

- the portion of the third paragraph of section 776.1.5.4 before subparagraph *b*;
- section 776.1.5.5;
- paragraphs *a* to *c* of section 776.1.5.6;
- paragraph *a* of section 776.6;
- section 776.9;
- section 776.9.1;
- the second paragraph of section 776.9.2;
- the heading of Chapter II of Title V of Book V of Part I;
- the first paragraph of section 776.10;
- section 776.11;
- the portion of the first paragraph of section 776.12 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 776.12;
- section 776.13;
- section 776.14;
- the portion of section 776.18 before subparagraph *b* of the second paragraph;
- the first paragraph of section 776.19;
- section 781;
- section 781.1;
- the portion of paragraph *a* of section 785.1 before subparagraph *i*;
- subparagraph *v* of paragraph *b* of section 785.1;
- the portion of paragraph *a* of section 785.2 before subparagraph *i*;

- subparagraph iv of paragraph *b* of section 785.2;
- section 785.3;
- paragraph *a* of section 788;
- the first and second paragraphs of section 791;
- subsection 2 of section 792;
- section 796;
- paragraph *a* of section 803.1;
- section 804;
- the first paragraph of section 805;
- section 806;
- the portion of section 806.1 before paragraph *a*;
- paragraphs *b*, *c* and *d* of section 806.1;
- section 807;
- the first paragraph of section 808;
- the portion of section 809 before paragraph *a*;
- the portion of section 810 before paragraph *a*;
- subparagraph i of paragraph *d* of section 810;
- the portion of section 813 before paragraph *a*;
- subparagraphs *a* to *c* of the first paragraph of section 814;
- the second paragraph of section 814;
- paragraph *b* of section 815;
- section 815.1;
- section 816;

- the portion of the first paragraph of section 817 before subparagraph *a*;
- the second paragraph of section 817;
- section 818.1;
- paragraph *a* of section 832.0.1;
- subparagraph *b* of the first paragraph of section 832.3;
- section 832.4;
- the portion of section 832.5 before paragraph *a*;
- subparagraphs i to iii of paragraph *a* of section 832.5;
- subparagraphs i and ii of paragraph *b* of section 832.5;
- paragraph *b* of section 832.9;
- the heading of Chapter II.1 of Title V of Book VI of Part I;
- the portion of section 832.10 before paragraph *b*;
- section 833;
- the portion of section 844.4 before paragraph *a*;
- the second paragraph of section 845;
- the portion of the definition of “bien évalué à la valeur du marché” in the first paragraph of section 851.22.1 before paragraph *a*;
- the definition of “courtier en placements” in the first paragraph of section 851.22.1;
- the portion of paragraph *a* of the definition of “institution financière” in the first paragraph of section 851.22.1 before subparagraph ii;
- subparagraph iii of paragraph *a* of the definition of “institution financière” in the first paragraph of section 851.22.1;
- subparagraph *a* of the third paragraph of section 851.22.1;

- the portion of section 851.22.2 before subparagraph *a* of the second paragraph;
- subparagraph *b* of the second paragraph of section 851.22.2;
- subparagraph *a* of the third paragraph of section 851.22.2;
- section 851.22.3;
- the first paragraph of section 851.22.27;
- paragraphs *b* and *c* of section 851.23;
- section 851.25;
- section 851.27.1;
- paragraph *a* of section 852;
- subparagraph *i* of paragraph *b* of section 852;
- subparagraph *e* of the first paragraph of section 857;
- section 859;
- section 863;
- section 886;
- section 889;
- subparagraph *b* of the second paragraph of section 890.1;
- section 890.4;
- paragraph *b* of the definition of “habitation admissible” in the first paragraph of section 935.1;
- subparagraph *ii* of paragraph *d.1* of the definition of “montant admissible” in the first paragraph of section 935.1;
- subparagraph *a.1* of the first paragraph of section 935.2;
- paragraph *a* of section 937;
- the first paragraph of section 941;

- the second paragraph of section 943;
- the second paragraph of section 943.1;
- the second paragraph of section 943.2;
- the heading of Title V.2 of Book VII of Part I;
- the portion of section 961.24.2 before paragraph *b*;
- paragraph *c* of section 961.24.2;
- section 961.24.3;
- section 961.24.4;
- section 965.3;
- the portion of section 965.3.2 before paragraph *b*;
- section 965.4;
- section 965.4.1;
- the portion of section 965.4.1.1 before paragraph *b*;
- paragraphs *a* and *b* of section 965.4.2;
- section 965.4.3;
- section 965.4.4;
- section 965.4.4.1;
- section 965.4.5;
- section 965.4.6;
- section 965.5;
- paragraphs *a* to *c.3* of section 965.6;
- subparagraphs *i* and *iii* of paragraph *c.4* of section 965.6;
- paragraphs *c.5* to *c.7* of section 965.6;

- subparagraphs i and ii of paragraph c.8 of section 965.6;
- paragraph a of section 965.6.0.2.1;
- paragraphs a and b of section 965.6.0.5;
- section 965.6.8;
- section 965.6.9;
- section 965.6.10;
- section 965.6.10.1;
- section 965.6.11;
- section 965.6.16;
- section 965.6.19;
- subparagraph ii of paragraph a of section 965.7;
- paragraphs b to c.0.1 and d of section 965.7;
- subparagraph b of the first paragraph of section 965.9;
- the second paragraph of section 965.9;
- paragraphs a and b of section 965.9.1;
- the portion of paragraph c of section 965.9.1 before subparagraph i;
 - paragraphs c and e of section 965.9.1.0.1;
 - paragraphs c, e and f of section 965.9.1.0.2;
 - paragraph d of section 965.9.1.1;
 - section 965.9.2;
 - section 965.9.5.1;
 - paragraphs a and b of section 965.9.6;
 - the portion of section 965.9.7 before paragraph a;

- paragraphs *c* to *e* of section 965.9.7;
- section 965.9.7.0.1;
- section 965.9.7.0.2;
- section 965.9.7.0.3;
- section 965.9.7.0.4;
- section 965.9.7.0.5;
- section 965.9.7.0.6;
- the portion of section 965.9.7.1 before paragraph *a*;
- paragraph *c* of section 965.9.7.1;
- the portion of section 965.9.7.2 before paragraph *a*;
- paragraphs *c* and *d* of section 965.9.7.2;
- paragraphs *a* and *b* of section 965.9.8.1;
- subparagraph *i* of paragraph *b* of section 965.9.8.2;
- subparagraphs 1 and 2 of subparagraph *ii* of paragraph *b* of section 965.9.8.2;
- subparagraph *iii* of paragraph *b* of section 965.9.8.2;
- section 965.9.8.4;
- section 965.9.8.5;
- section 965.9.8.7;
- section 965.9.8.9;
- section 965.9.8.10;
- the portion of section 965.10 before paragraph *a.1*;
- paragraphs *b* to *d* of section 965.10.1;
- the portion of section 965.10.1.1 before paragraph *a*;

- section 965.10.2;
- section 965.10.3;
- paragraphs *a*, *a.1*, *c* and *d* of section 965.11;
- the portion of section 965.11.1 before paragraph *a*;
- section 965.11.2;
- section 965.11.3;
- paragraphs *a* to *c* of section 965.11.4;
- the portion of section 965.11.5 before paragraph *c*;
- the portion of section 965.11.6 before paragraph *a*;
- section 965.11.7;
- the portion of section 965.11.7.1 before paragraph *a*;
- the first and second paragraphs of section 965.11.8;
- subparagraph *c* of the third paragraph of section 965.11.8;
- the first and second paragraphs of section 965.11.9;
- subparagraph *c* of the third paragraph of section 965.11.9;
- the portion of section 965.11.9.1 before paragraph *b*;
- section 965.11.11;
- paragraphs *b*, *d* and *e* of section 965.11.12;
- section 965.11.13;
- paragraphs *b*, *d* and *e* of section 965.11.14;
- section 965.11.16;
- section 965.11.17;
- paragraph *b* of section 965.11.18;

- section 965.11.19;
- the portion of section 965.11.19.1 before paragraph *a*;
- section 965.11.19.2;
- section 965.11.19.3;
- section 965.11.20;
- the portion of section 965.13 before paragraph *a*;
- paragraph *e* of section 965.13;
- section 965.14;
- the portion of section 965.15 before paragraph *a*;
- the portion of section 965.16 before paragraph *a*;
- paragraph *e* of section 965.16;
- the portion of section 965.16.0.1 before paragraph *a*;
- paragraphs *d* and *e* of section 965.16.0.1;
- section 965.16.0.2;
- the portion of section 965.16.1 before paragraph *a*;
- paragraph *c* of section 965.16.1;
- section 965.17;
- section 965.17.1;
- the portion of section 965.17.2 before paragraph *a*;
- paragraphs *c* and *e* of section 965.17.2;
- the portion of section 965.17.3 before paragraph *a*;
- subparagraph ii of paragraph *c* of section 965.17.3;
- paragraph *d* of section 965.17.3;

- section 965.17.4;
- the portion of section 965.17.5 before paragraph *a*;
- paragraph *c* of section 965.17.5;
- section 965.19.1.1;
- the first and second paragraphs of section 965.20.1;
- section 965.20.2;
- the portion of section 965.23.1.1 before paragraph *a*;
- section 965.23.1.2;
- section 965.23.1.3;
- section 965.24.1;
- section 965.24.1.1;
- section 965.24.1.2;
- section 965.24.1.3;
- section 965.24.2;
- section 965.24.3;
- section 965.26;
- subparagraph *a* of the second paragraph of section 965.28;
- section 965.28.1;
- section 965.28.2;
- section 965.31;
- paragraphs *b* and *j* to *m* of section 965.31.1;
- the portion of section 965.31.3 before paragraph *a*;
- section 965.33;

- section 965.34;
- the first paragraph of section 971;
- section 985;
- paragraph *d* of section 985.1;
- the portion of section 985.2.3 before paragraph *a*;
- paragraph *c* of section 985.7;
- section 985.9.1.1;
- the portion of subsection 1 of section 991 before paragraph *b*;
- subsection 2 of section 991;
- section 992;
- section 994;
- paragraph *b* of section 995;
- section 998.1;
- section 999.0.3;
- section 999.1;
- subsection 1 of section 1000;
- paragraph *a* of subsection 2 of section 1000;
- the portion of the first paragraph of section 1027 before subparagraph *a*;
- the second paragraph of section 1027;
- section 1028;
- section 1029.1;
- the portion of section 1029.2 before subparagraph *i* of paragraph *a*;

- the portion of paragraph *b* of section 1029.2 before subparagraph ii;
- section 1029.2.1;
- section 1029.3;
- the first paragraph of section 1029.4;
- section 1029.5;
- section 1029.6;
- paragraph *b* of section 1029.6.0.1;
- the definition of “contribuable exclu” in section 1029.6.1;
- the portion of the definition of “corporation exclu” in section 1029.6.1 before paragraph *a*;
- paragraph *b* of the definition of “corporation exclu” in section 1029.6.1;
- the portion of the first paragraph of section 1029.7 before subparagraph *a*;
- the second paragraph of section 1029.7;
- subparagraph vi of subparagraph *b* of the third paragraph of section 1029.7;
- section 1029.7.2;
- section 1029.7.3;
- section 1029.7.5;
- section 1029.7.5.1;
- section 1029.7.6;
- section 1029.7.7;
- paragraphs *a* and *b* of section 1029.7.10;

- the portion of the first paragraph of section 1029.8 before subparagraph *a*;
- the second paragraph of section 1029.8;
- section 1029.8.1.1;
- subparagraph iii of paragraph *g* of section 1029.8.5.1;
- paragraph *j* of section 1029.8.5.1;
- the portion of the first paragraph of section 1029.8.6 before subparagraph *a*;
- the second paragraph of section 1029.8.6;
- the portion of the first paragraph of section 1029.8.7 before subparagraph *a*;
- the second paragraph of section 1029.8.7;
- the portion of section 1029.8.9.0.1 before paragraph *a*;
- section 1029.8.9.0.3;
- the portion of the first paragraph of section 1029.8.10 before subparagraph *a*;
- the second paragraph of section 1029.8.10;
- the portion of the first paragraph of section 1029.8.11 before subparagraph *a*;
- the second paragraph of section 1029.8.11;
- subparagraph iii of paragraph *g* of section 1029.8.15.1;
- paragraph *j* of section 1029.8.15.1;
- section 1029.8.17.1;
- section 1029.8.21;
- the portion of the first paragraph of section 1029.8.22.1 before subparagraph *d*;

- subparagraphs *e* and *f* of the first paragraph of section 1029.8.22.1;
- the third, fifth and sixth paragraphs of section 1029.8.22.1;
- section 1029.8.22.2;
- subparagraph *a* of the first paragraph of section 1029.8.23;
- subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.23;
- subparagraphs *c* and *c.1* of the first paragraph of section 1029.8.23;
- the portion of subparagraph *d* of the first paragraph of section 1029.8.23 before subparagraph *ii*;
- subparagraph *i* of subparagraph *d.1* of the first paragraph of section 1029.8.23;
- the portion of subparagraph *g* of the first paragraph of section 1029.8.23 before subparagraph *i*;
- the second paragraph of section 1029.8.23;
- the portion of subparagraph *ii* of subparagraph *b* of the third paragraph of section 1029.8.23 before subparagraph 1;
- subparagraph 2 of subparagraph *ii* of subparagraph *b* of the third paragraph of section 1029.8.23;
- the fourth paragraph of section 1029.8.23;
- the portion of the first paragraph of section 1029.8.23.1 before subparagraph *b*;
- subparagraphs *i* and *ii* of subparagraph *c* of the first paragraph of section 1029.8.23.1;
- subparagraph *d* of the first paragraph of section 1029.8.23.1;
- subparagraphs *i* and *ii* of subparagraph *f* of the first paragraph of section 1029.8.23.1;

- subparagraphs *a* to *c* of the second paragraph of section 1029.8.23.1;
- the third paragraph of section 1029.8.23.1;
- the portion of section 1029.8.23.2 before paragraph *b*;
- subparagraphs *i* and *ii* of paragraph *c* of section 1029.8.23.2;
- subparagraphs *i* and *ii* of paragraph *e.1* of section 1029.8.23.2;
- subparagraph *ii* of paragraph *f* of section 1029.8.23.2;
- subparagraphs *i* and *ii* of paragraph *c* of section 1029.8.23.3;
- subparagraphs *i* and *ii* of paragraph *e.1* of section 1029.8.23.3;
- subparagraph *ii* of paragraph *f* of section 1029.8.23.3;
- the portion of section 1029.8.23.4 before paragraph *a*;
- subparagraphs *i* and *ii* of paragraph *c* of section 1029.8.23.4;
- paragraph *d* of section 1029.8.23.4;
- subparagraphs *i* and *ii* of paragraph *f* of section 1029.8.23.4;
- paragraphs *b*, *d* and *g* of section 1029.8.24;
- the portion of the first paragraph of section 1029.8.25 before subparagraph *a*;
- the second paragraph of section 1029.8.25;
- the portion of the first paragraph of section 1029.8.25.1 before subparagraph *a*;
- the second, third and fourth paragraphs of section 1029.8.25.1;
- section 1029.8.26;
- section 1029.8.27;
- section 1029.8.28;
- section 1029.8.29;

- section 1029.8.29.1;
- section 1029.8.30;
- section 1029.8.31;
- section 1029.8.32;
- section 1029.8.32.1;
- the portion of section 1029.8.33 before paragraph *a*;
- paragraph *b* of section 1029.8.33;
- section 1029.8.33.1;
- section 1029.8.33.1.1;
- section 1029.8.33.5.1;
- section 1029.8.33.6;
- the first and second paragraphs of section 1029.8.33.7;
- section 1029.8.33.7.2;
- the first and second paragraphs of section 1029.8.35;
- the portion of subparagraph *b* of the third paragraph of section 1029.8.35 before subparagraph *i*;
- subparagraph *ii* of subparagraph *b* of the third paragraph of section 1029.8.35;
- section 1029.8.36;
- section 1029.8.36.4.1;
- the portion of the first paragraph of section 1029.8.36.5 before subparagraph *a*;
- the third paragraph of section 1029.8.36.5;
- the portion of the first paragraph of section 1029.8.36.6 before subparagraph *a*;

- the portion of section 1029.8.36.6 after subparagraph *a* of the second paragraph;
- the portion of the first paragraph of section 1029.8.36.7 before subparagraph *a*;
- the third paragraph of section 1029.8.36.7;
- section 1029.8.36.10;
- section 1029.8.36.11;
- section 1029.8.36.12;
- section 1029.8.36.13;
- section 1029.8.36.14;
- section 1029.8.36.15;
- the second paragraph of section 1029.8.36.16;
- section 1029.8.36.18;
- the portion of section 1029.8.36.20 before paragraph *b*;
- the portion of section 1029.8.36.21 before paragraph *a*;
- the portion of section 1029.8.36.22 before paragraph *a*;
- the portion of section 1029.8.36.23 before paragraph *a*;
- subparagraph *i* of paragraph *a* of section 1029.8.36.23;
- subparagraph *i* of paragraph *b* of section 1029.8.36.23;
- section 1029.8.36.24;
- section 1029.8.36.25;
- section 1029.8.36.26;
- subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.27;
- the second paragraph of section 1029.8.36.27;

- section 1029.8.36.28;
- section 1029.8.36.29;
- the definition of “compte de crédits d’impôt remboursables” in section 1029.8.36.30;
- the portion of the definition of “impôts totaux” in section 1029.8.36.30 before paragraph *a*;
- the definition of “partie inutilisée du compte de crédits d’impôt remboursables” in section 1029.8.36.30;
- section 1029.8.36.31;
- the portion of the first paragraph of section 1029.8.36.32 before subparagraph *a*;
- section 1029.8.36.33;
- section 1029.8.36.34;
- section 1029.8.36.35;
- section 1029.8.36.36;
- section 1029.8.36.37;
- section 1029.8.36.38;
- section 1029.8.36.39;
- the portion of the first paragraph of section 1029.8.36.40 before subparagraph *b*;
- subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph of section 1029.8.36.40;
- the second paragraph of section 1029.8.36.40;
- section 1029.8.36.41;
- section 1029.8.36.42;
- section 1029.8.36.43;

- section 1029.8.36.44;
- section 1029.8.36.45;
- the portion of section 1029.8.36.46 before subparagraph *b* of the second paragraph;
- subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of section 1029.8.36.46;
- section 1029.8.36.47;
- the first paragraph of section 1029.8.36.49;
- section 1029.8.36.50;
- section 1029.8.36.51;
- section 1029.8.36.53;
- the portion of the first paragraph of section 1033.1 before subparagraph *b*;
- the second paragraph of section 1033.1;
- section 1034.2;
- the first paragraph of section 1036.1;
- the portion of the fourth paragraph of section 1038 before subparagraph *a*;
- section 1042.2;
- the second paragraph of section 1044.0.1;
- section 1045.2;
- section 1049.0.1;
- section 1049.1;
- section 1049.1.0.1;
- section 1049.1.0.2;

- section 1049.1.0.3;
- section 1049.1.0.4;
- section 1049.1.0.5;
- section 1049.1.1;
- section 1049.1.2;
- section 1049.1.3;
- section 1049.2;
- the portion of section 1049.2.0.1 before paragraph *a*;
- section 1049.2.0.2;
- section 1049.2.1;
- section 1049.2.2;
- the first paragraph of section 1049.2.2.1;
- subparagraph *a* of the second paragraph of section 1049.2.2.1;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph of section 1049.2.2.1;
- the first paragraph of section 1049.2.2.2;
- subparagraph *a* of the second paragraph of section 1049.2.2.2;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph of section 1049.2.2.2;
- section 1049.2.2.3;
- paragraphs *a* and *b* of section 1049.2.2.4;
- the first paragraph of section 1049.2.2.5;
- subparagraph *a* of the second paragraph of section 1049.2.2.5;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph of section 1049.2.2.5;

- the first paragraph of section 1049.2.2.5.1;
- subparagraphs i and ii of subparagraph *a* of the second paragraph of section 1049.2.2.5.1;
- subparagraph *b* of the second paragraph of section 1049.2.2.5.1;
- the first paragraph of section 1049.2.2.5.2;
- subparagraph *a* of the second paragraph of section 1049.2.2.5.2;
- section 1049.2.2.6;
- section 1049.2.2.7;
- section 1049.2.2.8;
- subparagraphs i to iii of subparagraph *a* of the second paragraph of section 1049.2.2.9;
- subparagraph *b* of the second paragraph of section 1049.2.2.9;
- section 1049.2.2.10;
- section 1049.2.3;
- section 1049.2.4;
- the portion of section 1049.2.4.1 before paragraph *a*;
- section 1049.2.4.2;
- section 1049.2.7.6;
- section 1049.2.8;
- section 1049.2.9;
- section 1049.2.10;
- section 1049.2.11;
- section 1049.3;
- the first paragraph of section 1049.4;

- section 1049.15;
- the portion of the first paragraph of section 1049.29 before subparagraph *a*;
- the portion of section 1049.29 after subparagraph *a* of the first paragraph;
- section 1049.30;
- the portion of the first paragraph of section 1049.31 before subparagraph *i* of subparagraph *a*;
- the portion of section 1049.31 after subparagraph *a* of the first paragraph;
- the portion of section 1049.32 before subparagraph *a* of the second paragraph;
- the second paragraph of section 1053.0.1;
- section 1053.2;
- section 1057.0.1;
- the second paragraph of section 1066;
- section 1090.1;
- paragraphs *c* and *d* of section 1094;
- paragraph *a* of section 1096;
- the portion of the first paragraph of section 1097 before subparagraph *a*;
- the second paragraph of section 1097;
- section 1103;
- the portion of section 1104 before paragraph *b*;
- paragraph *f* of section 1104;
- section 1104.0.1;

- section 1104.1;
- the portion of section 1105 before paragraph *a*;
- paragraph *b* of section 1105;
- section 1106;
- section 1106.1;
- section 1107;
- section 1109;
- section 1110;
- section 1111;
- section 1112;
- the portion of section 1113 before paragraph *a*;
- subparagraphs i and ii of paragraph *a* of section 1113;
- paragraph *b* of section 1113;
- section 1114;
- section 1115;
- section 1116;
- the portion of section 1117 before paragraph *b*;
- subparagraph i of paragraph *c* of section 1117;
- the portion of section 1117.1 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 1117.1;
- paragraph *b* of section 1117.1;
- section 1118;
- section 1119;

- the portion of section 1122 before paragraph *a*;
- subparagraph iii of paragraph *a* of section 1122;
- section 1123;
- section 1124;
- section 1125;
- section 1126;
- section 1127;
- section 1128;
- section 1129;
- the portion of the first paragraph of section 1129.2 before subparagraph i of subparagraph *a*;
 - subparagraph ii of subparagraph *a* of the first paragraph of section 1129.2;
 - subparagraph ii of subparagraph *b* of the first paragraph of section 1129.2;
 - the portion of subparagraph *c* of the first paragraph of section 1129.2 before subparagraph 1 of subparagraph i;
 - subparagraph ii of subparagraph *c* of the first paragraph of section 1129.2;
 - the second paragraph of section 1129.2;
 - section 1129.3;
 - the portion of section 1129.6 before paragraph *a*;
 - subparagraph *b* of the second paragraph of section 1129.7;
 - the first paragraph of section 1129.11;
 - subparagraph *a* of the second paragraph of section 1129.11;

- the portion of the first paragraph of section 1129.14 before subparagraph *b*;
- the portion of section 1129.14.1 before subparagraph *a* of the second paragraph;
- the definition of “Fonds” in section 1129.24;
- section 1129.29;
- section 1129.32;
- section 1129.35;
- section 1129.36;
- the first paragraph of section 1129.39;
- the first paragraph of section 1129.40;
- section 1129.43;
- section 1129.44;
- the portion of section 1129.47 before paragraph *a*;
- the first paragraph of section 1129.48;
- subparagraphs *a* and *b* of the second paragraph of section 1129.48;
- section 1129.49;
- section 1131;
- the first paragraph of section 1132;
- the first paragraph of section 1132.1;
- the first paragraph of section 1132.2;
- the first paragraph of section 1132.3;
- section 1133;
- section 1134;

- section 1135;
- the portion of subsection 1 of section 1136 before paragraph *a*;
- paragraphs *c*, *d* and *f* of subsection 1 of section 1136;
- subsection 3 of section 1136;
- the portion of section 1137 before paragraph *a*;
- the portion of subsection 1 of section 1138 before paragraph *a*;
- paragraphs *c* and *d* of subsection 1 of section 1138;
- subsection 1.1 of section 1138;
- paragraphs *a* and *c* of subsection 2 of section 1138;
- subsection 2.1 of section 1138;
- paragraphs *a* and *b* of subsection 2.1.1 of section 1138;
- the portion of subsection 3 of section 1138 before paragraph *a*;
- the portion of section 1138 after paragraph *a* of subsection 3;
- section 1138.0.1;
- section 1138.1;
- section 1138.3;
- section 1138.4;
- the portion of section 1141 before paragraph *a*;
- the portion of section 1141.1 before paragraph *a*;
- the portion of the first paragraph of section 1141.1.1 before subparagraph *a*;
- subparagraph *i* of subparagraph *b* of the first paragraph of section 1141.1.1;
- the second paragraph of section 1141.1.1;

- section 1141.2;
- the portion of section 1141.2.1 before paragraph *a*;
- paragraph *b* of section 1141.2.1;
- section 1141.3;
- section 1142;
- section 1143;
- paragraphs *a* and *c* of section 1144;
- the portion of subparagraph *a* of the first paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *b* of the first paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *d* of the first paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *a* of the second paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *b* of the second paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *d* of the second paragraph of section 1159.3 before subparagraph *i*;
- the third paragraph of section 1159.3;
- the first paragraph of section 1159.4;
- subparagraphs *b* and *c* of the second paragraph of section 1159.4;
- subparagraphs *a* and *b* of the second paragraph of section 1159.7;
- the first paragraph of section 1159.8;
- section 1159.10;

- subsection 2 of section 1168;
- the first paragraph of section 1170;
- section 1171;
- the first and second paragraphs of section 1173.1;
- paragraphs *a* and *b* of section 1173.2;
- section 1173.3;
- section 1173.4;
- the second paragraph of section 1174;
- section 1174.0.1;
- section 1174.0.2;
- section 1174.1;
- subparagraph ii of paragraph *b* of section 1185.1;

(3) by replacing, in the French text, the words “corporation autre qu’une corporation privée dont le contrôle est canadien” by the words “société autre qu’une société privée sous contrôle canadien” wherever they appear in the following provisions:

- paragraph *a.0.1* of subsection 2 of section 1010;
- subparagraph *b* of the second paragraph of section 1051;

(4) by replacing, in the French text, the expression “corporation-mère” by the expression “société mère” wherever it appears in the following provisions:

- section 230.7;
- the second paragraph of section 556;
- the first paragraph of section 557;
- subparagraph *b* of the second paragraph of section 557;
- the third paragraph of section 557;

- the portion of section 558 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 558;
- paragraph *b* of section 558;
- the portion of the first paragraph of section 559 before subparagraph *b*;
- the portion of the second paragraph of section 559 before subparagraph *a*;
- subparagraph *b* of the second paragraph of section 559;
- subparagraphs *b* and *c* of the third paragraph of section 559;
- the portion of subparagraph *d* of the third paragraph of section 559 before subparagraph ii;
- subparagraphs 1 to 3 of subparagraph ii of subparagraph *d* of the third paragraph of section 559;
- the first and second paragraphs of section 560;
- section 560.1;
- paragraph *a* of section 560.1.1;
- subparagraph *c* of the third paragraph of section 560.2;
- section 560.3;
- the first paragraph of section 562;
- section 563;
- section 564;
- section 564.0.1;
- section 564.0.2;
- section 564.1;
- section 564.2;

- section 564.4;
- section 564.4.1;
- section 564.4.2;
- section 564.4.3;
- section 564.4.4;
- the portion of section 564.5 before paragraph *a*;
- section 564.7;
- the portion of section 564.8 before paragraph *a*;
- section 564.9;
- section 565;
- section 565.1;
- subparagraph *c* of the first paragraph of section 565.2;
- subparagraph *b* of the second paragraph of section 565.2;
- paragraph *b* of section 771.0.6;
- subparagraph *d* of the first paragraph of section 772.13;
- paragraph *b* of subsection 2 of section 1138;

(5) by replacing, in the French text, the word “corporations” or “CORPORATIONS” by the word “sociétés” or “SOCIÉTÉS”, as the case may be, wherever it appears in the following provisions:

- the portion of paragraph *c* of subsection 1 of section 19 before subparagraph *i*;
- subparagraphs *iv* to *vi* of paragraph *c* of subsection 1 of section 19;
- subsection 2 of section 19;
- paragraph *c* of section 20;

- section 21.2;
- paragraph *b* of section 21.5;
- paragraph *b* of section 21.5.1;
- the heading of Chapter IX of Title II of Book I of Part I;
- paragraphs *a* to *e* of section 21.20;
- section 21.20.5;
- section 21.21.1;
- section 21.22;
- section 21.23;
- the first paragraph of section 21.24;
- the portion of the first paragraph of section 49.4 before subparagraph *a*;
- the portion of the second paragraph of section 49.4 before subparagraph *a*;
- subparagraph *c* of the second paragraph of section 49.4;
- the portion of the first paragraph of section 49.5 before subparagraph *a*;
- the portion of the second paragraph of section 49.5 before subparagraph *a*;
- subparagraph *c* of the second paragraph of section 49.5;
- the first paragraph of section 58;
- subparagraph *f* of the first paragraph of section 93.7;
- section 101.5;
- the portion of paragraph *a* of section 105 before subparagraph *i*;
- section 113;

- section 165.2;
- section 165.3;
- section 165.4;
- section 236.3;
- paragraph *e* of the definition of “entité intermédiaire” in the first paragraph of section 251.1;
- the portion of section 259.3 before paragraph *a*;
- the portion of the definition of “attribution” in the first paragraph of section 308.0.1 before paragraph *a*;
- paragraph *a* of section 308.3;
- the portion of paragraph *a* of section 308.3.1 before subparagraph iii;
- subparagraphs iv and vi of paragraph *a* of section 308.3.1;
- the portion of subparagraph iii of paragraph *b* of section 308.3.1 before subparagraph 1;
- subparagraph 3 of subparagraph i of paragraph *c* of section 308.3.1;
- subparagraph 3 of subparagraph i of paragraph *d* of section 308.3.1;
- paragraph *b* of section 308.3.2;
- the second paragraph of section 363;
- subsection 3 of section 383;
- subparagraph 1 of subparagraph i of paragraph *g* of section 412;
- subparagraph 1 of subparagraph ii of paragraph *g* of section 412;
- the heading of Division IV.2 of Chapter X of Title VI of Book III of Part I;
- subparagraph i of paragraph *e* of section 418.26;

- the portion of paragraph *f* of section 418.26 before subparagraph *i*;
- subparagraph *ii* of subparagraph *a* of the first paragraph of section 451;
- subparagraph *ii* of subparagraph *f* of the first paragraph of section 451;
- section 485.47;
- the heading of Title IX of Book III of Part I;
- subsections 1, 3 and 4 of section 544;
- subsections 1 to 4 of section 545;
- section 546;
- the second paragraph of section 549;
- the portion of section 550.5 before paragraph *a*;
- section 550.6;
- the portion of the first paragraph of section 550.7 before subparagraph *a*;
- section 555.0.1;
- section 555.1;
- subparagraph *b* of the third paragraph of section 560.2;
- the heading of Title X of Book III of Part I;
- the heading of Chapter II of Title X of Book III of Part I;
- section 726.4.8.3;
- subparagraph 2 of subparagraph *i* of subparagraph *a.3* of the first paragraph of section 726.6;
- subparagraph 2 of subparagraph *ii* of subparagraph *a.3* of the first paragraph of section 726.6;

- subparagraph ii of subparagraph *a* of the first paragraph of section 726.6.2;
- paragraph *b* of section 726.13;
- the heading of Title II of Book V of Part I;
- paragraph *a* of section 771.0.6;
- section 771.1.8;
- paragraph *b* of section 771.5;
- the heading of Chapter II of Title I of Book VI of Part I;
- the portion of the first paragraph of section 785.3 before subparagraph *a*;
- the heading of Title IV of Book VI of Part I;
- the heading of Title V of Book VI of Part I;
- the heading of Chapter III of Title V of Book VI of Part I;
- paragraph *b* of section 965.3.2;
- section 965.4.1;
- paragraph *b* of section 965.4.1.1;
- section 965.4.1.2;
- paragraph *a* of section 965.6.23.1;
- section 965.9.7.3;
- the heading of Chapter IV of Title VI.1 of Book VII of Part I;
- section 965.10.2;
- the first paragraph of section 965.10.3;
- paragraphs *c* to *e* of section 965.11.1;
- the heading of Chapter V of Title VI.1 of Book VII of Part I;

- paragraph *b* of section 965.16;
- paragraph *c* of section 965.16.0.1;
- paragraph *c* of section 965.16.1;
- the heading of Chapter V.1 of Title VI.1 of Book VII of Part I;
- subparagraph ii of paragraph *c* of section 965.17.3;
- paragraph *c* of section 965.17.5;
- section 998.1;
- section 1029.7.5;
- section 1029.7.5.1;
- section 1029.7.6;
- section 1029.7.7;
- section 1029.7.8;
- section 1029.7.9;
- subparagraphs *a* and *b* of the second paragraph of section 1029.8.23.1;
- subparagraphs i and ii of subparagraph *c* of the second paragraph of section 1029.8.23.1;
- section 1029.8.28;
- section 1029.8.29;
- section 1029.8.29.1;
- section 1029.8.30;
- section 1029.8.36.12;
- section 1029.8.36.13;
- section 1029.8.36.14;

- section 1029.8.36.15;
- the heading of Division II.6.3 of Chapter III.1 of Title III of Book IX of Part I;
- section 1029.8.36.35;
- section 1029.8.36.36;
- section 1029.8.36.37;
- section 1029.8.36.38;
- the heading of Book I of Part III;
- the heading of Book II of Part III;
- the heading of Book V of Part III;
- subparagraph iii of paragraph *a* of section 1122;
- section 1124;
- the heading of Title I of Book III of Part IV;
- paragraphs *a* and *b* of subsection 1 of section 1138;
- the portion of subsection 2 of section 1138 before paragraph *a*;
- subsection 2.1 of section 1138;
- the second paragraph of section 1138.1;
- section 1138.2;
- the heading of Title II of Book III of Part IV;
- the heading of Part VI;
- section 1182;

(6) by replacing, in the French text, the words “corporations privées dont le contrôle est canadien” by the words “sociétés privées sous contrôle canadien” in the following provisions:

— section 771.1.2;

— section 771.1.3;

(7) by replacing, in the French text, the words “entité corporative” by the word “société” in the following provisions:

— the portion of subsection 1 of section 544 before paragraph *a*;

— the portion of section 555.0.1 before paragraph *a*;

(8) by replacing, in the French text, the words “intercorporations” and “inter-corporations” by the word “intersociétés” in the following provisions:

— section 1029.8.28;

— section 1029.8.36.12;

— section 1029.8.36.35;

(9) by replacing the words “corporate name” or “corporate names”, as the case may be, by the word “name” or “names” in the following provisions:

— section 965.9.7.3;

— section 965.28.1;

(10) by replacing, in the French text, the words “l’existence corporative” by the words “l’existence” in the following provisions:

— paragraph *b* of section 308.3.2;

— the first paragraph of section 547.1;

— the first paragraph of section 549;

— subparagraph *b* of the third paragraph of section 560.2;

— section 564.4.3;

— subparagraph *g* of the second paragraph of section 832.3;

— subparagraph ii of subparagraph *g*.1 of the second paragraph of section 832.3;

- subparagraph *g.2* of the second paragraph of section 832.3;
- the first paragraph of section 851.22.27;

(11) by replacing the words “by his adviser, curator, tutor or other legal representative, including the public curator” or “by his adviser, curator, tutor or other legal representative, including the Public Curator” by the words “by his adviser or legal representative” in the following provisions:

- paragraph *e* of subsection 2 of section 1000;
- subparagraph *d* of the second paragraph of section 1159.8;

(12) by replacing the words “corporate seat” by the words “head office” in the following provisions:

- paragraph *a* of section 965.11.5;
- paragraph *b* of section 965.11.7.1;
- paragraph *a* of section 965.13;
- paragraph *a* of section 965.16;
- paragraph *a* of section 965.16.0.1;
- paragraph *a* of section 965.17.2;
- paragraph *a* of section 965.17.3;
- paragraph *b* of subsection 2 of section 1138;

(13) by replacing, in the French text, the word “société” or “SOCIÉTÉ” by the words “société de personnes” or “SOCIÉTÉ DE PERSONNES”, as the case may be, wherever it appears in the following provisions:

- section 7.8;
- section 7.11.1;
- section 7.16;
- the first paragraph of section 21.4;

- subparagraphs *a* and *b* of the second paragraph of section 21.4;
- paragraph *b* of section 21.5;
- paragraph *d* of section 21.5.1;
- paragraphs *b* and *c* of section 21.5.4;
- the portion of paragraph *c* of section 21.9.1 before subparagraph *i*;
- subparagraph *ii* of paragraph *c* of section 21.9.1;
- section 21.9.4;
- paragraph *f* of section 21.11.16;
- paragraphs *b* to *d* of section 21.15;
- paragraphs *c* and *d* of section 21.18;
- paragraph *e* of section 21.20.2;
- section 21.20.4;
- section 83.1;
- paragraphs *x* and *z.1* of section 87;
- section 87.3;
- the first paragraph of section 92;
- section 93.4;
- paragraph *d.1* of section 99;
- section 101.3;
- section 101.4;
- the first paragraph of section 104.1;
- the first paragraph of section 104.1.1;

- subparagraph *a* of the second paragraph of section 104.1.1;
- the portion of paragraph *a* of section 105 before subparagraph *i*;
- paragraph *f* of subsection 2 of section 106;
- the portion of the first paragraph of section 106.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 106.1;
- the portion of the second paragraph of section 106.1 before subparagraph *a*;
- subparagraph *b* of the second paragraph of section 106.1;
- section 106.3;
- section 113;
- subparagraph *a* of the first paragraph of section 116;
- the second paragraph of section 116;
- section 118;
- section 119.1;
- section 119.9;
- paragraph *b* of section 119.11;
- the definition of “associé majoritaire” in section 119.15;
- the portion of the definition of “dette obligataire admissible” in section 119.15 before paragraph *a*;
- paragraph *c* of the definition of “dette obligataire admissible” in section 119.15;
- subparagraph *ii* of paragraph *a* of the definition of “émetteur admissible” in section 119.15;
- the portion of paragraph *b* of the definition of “émetteur admissible” in section 119.15 before subparagraph *i*;

- subparagraph ii of paragraph *b* of the definition of “émetteur admissible” in section 119.15;
- paragraph *a* of the definition of “obligation d’une petite entreprise” in section 119.15;
- the portion of paragraph *b* of the definition of “obligation d’une petite entreprise” in section 119.15 before subparagraph ii;
- section 119.16;
- section 119.17;
- the portion of section 119.18 before paragraph *a*;
- section 119.20;
- section 119.21;
- the first paragraph of section 119.22;
- subparagraph i of subparagraph *a* of the second paragraph of section 119.22;
- the portion of subparagraph *b* of the second paragraph of section 119.22 before subparagraph i;
- subparagraphs 1 to 3 of subparagraph i of subparagraph *b* of the second paragraph of section 119.22;
- section 135.4;
- section 135.5;
- paragraph *b* of section 135.6;
- subparagraph *b* of the first paragraph of section 135.8;
- the first paragraph of section 147;
- subparagraph *a* of the second paragraph of section 147;
- section 147.2;
- paragraph *s* of section 157;

- the first and second paragraphs of section 157.4.1;
- subparagraphs *a* and *b* of the third paragraph of section 157.4.1;
- subparagraph ii of paragraph *c* of section 165;
- the portion of section 165.1 before paragraph *a*;
- subsection 2 of section 175.1;
- the portion of the first paragraph of section 175.1.1 before subparagraph *b*;
- the portion of section 175.1.2 before paragraph *a*;
- the portion of section 175.1.4 before paragraph *a*;
- the portion of the first paragraph of section 175.1.6 before subparagraph *b*;
- the second paragraph of section 175.1.6;
- section 175.1.8;
- section 175.2.6;
- subparagraphs *a* and *b* of the first paragraph of section 175.7;
- the second paragraph of section 175.7;
- section 176.2;
- section 176.3;
- the first paragraph of section 189.0.1;
- subparagraphs *a* to *c* of the second paragraph of section 189.0.1;
- the second paragraph of section 220;
- paragraph *b* of section 234.1;
- section 250.1.1;
- paragraph *b* of section 250.5;

- paragraph *g* of the definition of “entité intermédiaire” in the first paragraph of section 251.1;
- subparagraph ii of subparagraph *c* of the second paragraph of section 251.1;
- subparagraph ii of subparagraph *b* of the second paragraph of section 251.2;
- section 251.4;
- the portion of the first paragraph of section 251.5 before subparagraph *b*;
- subparagraphs *a* to *c* of the second paragraph of section 251.5;
- paragraph *c.1.1* of section 255;
- the heading immediately before paragraph *i* of section 255;
- the portion of paragraph *i* of section 255 before subparagraph v.1;
- subparagraphs ix to xi of paragraph *i* of section 255;
- paragraph *k* of section 255;
- the heading immediately before paragraph *l* of section 257;
- the portion of paragraph *l* of section 257 before subparagraph i.2;
- subparagraphs i.3 to v and viii to xi of paragraph *l* of section 257;
- paragraph *m* of section 257;
- the portion of section 259.1 before paragraph *a*;
- the portion of section 259.2 before paragraph *a*;
- the heading of Division 1.1 of Chapter IV of Title IV of Book III of Part I;
- the portion of section 261.1 before subparagraph *a* of the second paragraph;
- the portion of section 261.2 before paragraph *a*;

- the portion of section 261.3 before paragraph *b*;
- the portion of section 261.4 before paragraph *a*;
- the portion of section 261.5 before paragraph *b*;
- paragraph *d* of section 261.5;
- section 261.6;
- the portion of paragraph *a* of section 261.7 before subparagraph *i*;
 - paragraphs *b* and *c* of section 261.7;
 - the portion of section 261.7 after subparagraph *iv* of paragraph *f*;
 - section 261.8;
 - section 264.0.1;
 - the first paragraph of section 264.0.2;
 - subparagraph *b* of the second paragraph of section 264.0.2;
 - subparagraph *c* of the second paragraph of section 274.0.1;
 - the portion of section 277.1 before paragraph *a*;
 - subsection 3 of section 287;
 - section 292;
 - the portion of the definition of “acquisition autorisée” in the first paragraph of section 308.0.1 before paragraph *a*;
 - the portion of paragraph *b* of the definition of “échange autorisé” in the first paragraph of section 308.0.1 before subparagraph *i*;
 - the portion of subparagraph *i* of paragraph *b* of section 308.3.1 before subparagraph 1;
 - subparagraph 3 of subparagraph *i* of paragraph *b* of section 308.3.1;

- subparagraphs 1, 3 and 4 of subparagraph iii of paragraph *b* of section 308.3.1;
- the portion of subparagraph i of paragraph *c* of section 308.3.1 before subparagraph 1;
- the portion of subparagraph i of paragraph *d* of section 308.3.1 before subparagraph 1;
- paragraph *a* of section 308.3.2;
- paragraph *k* of section 345;
- subparagraph *a* of the second paragraph of section 346.1;
- subparagraph *a* of the first paragraph of section 346.2;
- the portion of subparagraph *a* of the second paragraph of section 346.4 before subparagraph i;
- paragraphs *b* and *d* of section 359.9;
- the portion of section 359.9.1 before paragraph *a*;
- the portion of paragraph *c* of section 359.9.1 before subparagraph i;
- section 359.11;
- section 359.11.1;
- the first paragraph of section 359.12.0.1;
- the portion of the first paragraph of section 359.12.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 359.12.1;
- section 359.16;
- section 359.17;
- section 359.18;
- subparagraph i of paragraph *a* of section 359.19;

- paragraph *b* of section 359.19;
- paragraph *d* of section 364;
- section 384.4;
- paragraph *d* of section 395;
- the portion of the third paragraph of section 399.3 before subparagraph *a*;
- paragraph *d* of section 408;
- paragraph *b* of section 418.2;
- paragraph *h* of section 418.26;
- section 418.30;
- the first paragraph of section 418.37;
- subparagraphs *a* and *b* of the second paragraph of section 418.37;
- the third paragraph of section 418.37;
- section 418.38;
- subparagraphs *a* to *c* of the first paragraph of section 418.39;
- the second paragraph of section 418.39;
- the first paragraph of section 427.4;
- subparagraph *b* of the second paragraph of section 427.4;
- the portion of subparagraph *c* of the second paragraph of section 427.4 before subparagraph ii;
- the portion of subparagraph *a.1* of the first paragraph of section 440 before subparagraph i;
- the portion of the first paragraph of section 444 before subparagraph *a*;
- the portion of subparagraph *a.1* of the first paragraph of section 444 before subparagraph i;

- the portion of the first paragraph of section 450 before subparagraph *a*;
- the portion of subparagraph *b.1* of the first paragraph of section 450 before subparagraph *i*;
- subparagraph *ii* of subparagraph *b* of the first paragraph of section 450.5;
- section 450.9;
- the portion of subparagraph *i* of subparagraph *a* of the first paragraph of section 451 before subparagraph *1*;
- subparagraph *4* of subparagraph *i* of subparagraph *a* of the first paragraph of section 451;
- the portion of subparagraph *f* of the first paragraph of section 451 before subparagraph *1* of subparagraph *i*;
- section 459;
- paragraph *b* of section 460;
- section 462.25;
- the definition of “personne” in section 484;
- the definition of “cessionnaire admissible” and of “débiteur” in section 485;
- paragraph *k* of the definition of “montant remis” in section 485;
- the definition of “personne” in section 485;
- paragraph *a* of the definition of “personne désignée” in section 485;
- the portion of paragraph *b* of the definition of “personne désignée” in section 485 before subparagraph *i*;
- the portion of the definition of “société canadienne admissible” in section 485 before paragraph *a*;
- paragraph *c* of the definition of “société canadienne admissible” in section 485;

- subparagraphs i and ii of subparagraph *k* of the first paragraph of section 485.3;
- subparagraph *o* of the first paragraph of section 485.3;
- paragraph *a* of section 485.9;
- paragraph *b* of section 485.11;
- the portion of section 485.12 before paragraph *a*;
- subparagraph *e* of the second paragraph of section 485.13;
- subparagraph *b* of the first paragraph of section 485.14;
- the portion of section 485.15 before paragraph *c*;
- subparagraphs ii, iii and v of paragraph *c* of section 485.15;
- the portion of subparagraph iv of paragraph *c* of section 485.15 before subparagraph 1;
- section 485.18;
- the portion of section 485.35 before paragraph *a*;
- paragraph *c* of section 485.36;
- the portion of the first paragraph of section 485.37 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 485.37;
- section 485.41;
- section 485.46;
- paragraph *b* of section 485.49;
- the portion of subparagraph *b* of the first paragraph of section 485.51 before subparagraph ii;
- section 485.52;
- section 487.1;

- subparagraphs *a* to *c* of the first paragraph of section 487.2;
- the first and second paragraphs of section 487.3;
- paragraphs *a* and *b* of section 487.5;
- the portion of section 508 before paragraph *a*;
- section 508.1;
- the portion of section 527 before paragraph *a*;
- the portion of section 527.1 before paragraph *a*;
- subparagraphs *i* to *iii* of paragraph *a* of section 527.2;
- the heading of Division IV of Chapter IV of Title IX of Book III of Part I;
- section 529;
- section 530;
- section 531;
- the portion of section 532 before paragraph *a*;
- subparagraph *ii* of paragraph *b* of section 532;
- paragraph *c* of section 532;
- section 533;
- section 534;
- the portion of paragraph *b* of section 535 before subparagraph *i*;
- subparagraph 2 of subparagraph *i* of paragraph *b* of section 535;
- the first paragraph of section 547.1;
- the first and third paragraphs of section 557;
- subparagraph *a* of the first paragraph of section 559;

- subparagraph *c* of the third paragraph of section 559;
- the portion of paragraph *b* of section 560.1.1 before subparagraph iii;
- section 564.2;
- paragraph *c* of section 597.1;
- paragraph *c* of section 597.2;
- paragraphs *a* and *b* of section 598;
- section 599;
- the portion of section 600 before subparagraph i of paragraph *c*;
- the portion of section 600 after subparagraph i of paragraph *c*;
- section 600.0.1;
- section 600.0.2;
- the first paragraph of section 600.0.3;
- subparagraphs *a* and *c* of the second paragraph of section 600.0.3;
- section 600.1;
- section 600.2;
- section 601;
- section 602;
- the portion of section 603 before paragraph *c*;
- subparagraph *a* of the second paragraph of section 605;
- the portion of section 605.1 before subparagraph i of paragraph *a*;
- the portion of section 605.1 after subparagraph i of paragraph *a*;
- section 605.2;

- section 606;
- subsection 1.1 of section 607;
- section 608;
- paragraph *a* of section 609;
- section 610;
- section 611;
- section 612;
- section 612.1;
- section 613;
- section 613.1;
- the portion of section 613.2 before subparagraph ii of paragraph *b*;
- paragraph *a* of section 613.3;
- the portion of paragraph *b* of section 613.3 before subparagraph ii;
- subparagraphs iv to vii of paragraph *b* of section 613.3;
- section 613.4;
- the portion of the first paragraph of section 613.5 before subparagraph *a*;
- the portion of section 613.6 before paragraph *b*;
- paragraph *d* of section 613.6;
- the portion of section 613.7 before paragraph *b*;
- paragraph *c* of section 613.7;
- paragraph *a* of section 613.8;
- section 613.10;

- the portion of section 614 before subparagraph *a* of the second paragraph;
- the portion of section 614 after subparagraph *a* of the second paragraph;
- the portion of section 615 before paragraph *a*;
- paragraph *b* of section 615;
- section 616;
- section 617;
- section 618;
- section 619;
- the heading of Division II of Chapter IV of Title XI of Book III of Part I;
- section 620;
- section 621;
- section 622;
- the first paragraph of section 623;
- the portion of section 624 before paragraph *b*;
- the portion of section 624.1 before paragraph *b*;
- paragraph *c* of section 624.1;
- section 625;
- section 626;
- section 627;
- the portion of section 628 before paragraph *a*;
- the first paragraph of section 629;
- the portion of section 630 before paragraph *b*;

- paragraph *b* of section 630.1;
- section 631;
- section 632;
- the heading of Division IV of Chapter IV of Title XI of Book III of Part I;
- section 633;
- section 634;
- paragraphs *b* and *c* of section 635;
- the heading of Chapter V of Title XI of Book III of Part I;
- section 636;
- the portion of section 637 before paragraph *b*;
- section 638;
- section 638.0.1;
- section 638.1;
- the heading of Chapter VI of Title XI of Book III of Part I;
- section 639;
- section 640;
- section 641;
- section 642;
- the portion of section 643 before paragraph *a*;
- section 644;
- the portion of section 645 before paragraph *c*;
- subparagraph *b* of the first paragraph of section 669.4;
- the portion of section 690.0.1 before paragraph *a*;

- paragraph *b* of section 690.0.1;
- the portion of section 692 before paragraph *a*;
- section 714;
- section 726.4.3;
- the first paragraph of section 726.4.7;
- subparagraphs *a* and *b* of the second paragraph of section 726.4.7;
- subparagraph ii of paragraph *a* of section 726.4.7.1;
- paragraph *b* of section 726.4.7.1;
- paragraph *b* of section 726.4.7.2;
- subparagraph i of paragraph *c* of section 726.4.7.2;
- the portion of section 726.4.7.4 before subparagraph *a* of the second paragraph;
- subparagraph *b* of the second paragraph of section 726.4.7.4;
- subparagraph ii of paragraph *a* of section 726.4.10;
- subparagraph *b* of the second paragraph of section 726.4.10.1;
- subparagraph i of paragraph *d* of section 726.4.12;
- section 726.4.13;
- the portion of section 726.4.14 before paragraph *a*;
- section 726.4.17;
- paragraph *b* of section 726.4.17.2;
- subparagraph *b* of the second paragraph of section 726.4.17.2.1;
- subparagraph i of paragraph *d* of section 726.4.17.4;
- section 726.4.17.5;

- the portion of section 726.4.17.6 before paragraph *a*;
- section 726.4.17.9;
- subparagraph *b* of the first paragraph of section 726.4.17.11;
- subparagraph ii of subparagraph *a* of the second paragraph of section 726.4.17.11;
- subparagraph ii of subparagraph *b* of the second paragraph of section 726.4.17.11;
- the third paragraph of section 726.4.17.11;
- the first paragraph of section 726.4.17.13;
- subparagraphs i and ii of subparagraph *a* of the second paragraph of section 726.4.17.13;
- subparagraphs i and ii of subparagraph *b* of the second paragraph of section 726.4.17.13;
- the portion of section 726.4.17.13 after subparagraph *b* of the second paragraph;
- section 726.4.17.14;
- section 726.4.17.15;
- the portion of section 726.4.17.16 before paragraph *b.1*;
- paragraph *c* of section 726.4.17.16;
- the portion of the first paragraph of section 726.4.17.17 before subparagraph *b*;
- the second and third paragraphs of section 726.4.17.17;
- the portion of subparagraph *a* of the first paragraph of section 726.6 before subparagraph i;
- subparagraph 5 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6;
- subparagraphs iii and iv of subparagraph *a* of the first paragraph of section 726.6;

- subparagraphs 1 and 2 of subparagraph ii of subparagraph *a.2* of the first paragraph of section 726.6;
- subparagraph 1 of subparagraph iii of subparagraph *a.2* of the first paragraph of section 726.6;
- subparagraphs iv and v of subparagraph *a.2* of the first paragraph of section 726.6;
- the portion of subparagraph *a.3* of the first paragraph of section 726.6 before subparagraph 2 of subparagraph i;
- the portion of subparagraph ii of subparagraph *a.3* of the first paragraph of section 726.6 before subparagraph 2;
- subparagraphs ii and iv of subparagraph *e* of the first paragraph of section 726.6;
- subparagraphs *a* and *b* of the second paragraph of section 726.6;
- the portion of subparagraph *b* of the first paragraph of section 726.9.2 before subparagraph i;
- subparagraph ii of subparagraph *b* of the first paragraph of section 726.9.2;
- the portion of the first paragraph of section 726.9.6 before subparagraph *a*;
- subparagraphs *a*, *b* and *e* of the second paragraph of section 726.9.6;
- paragraph *b* of section 726.13;
- the portion of the definition of “bien relatif aux ressources” in section 726.20.1 before paragraph *c*;
- subparagraphs ii and iii of paragraph *a* of the definition of “partie admise du gain en capital imposable” in section 726.20.1;
- section 733.0.0.1;
- the portion of section 733.0.1 before paragraph *a*;
- section 733.1;

- the portion of section 734 before paragraph *b*;
- section 735;
- the second paragraph of section 737.16;
- the portion of paragraph *b* of section 737.19 before subparagraph *i*;
- the definition of “employeur désigné” in section 737.24;
- the portion of section 740.2 before paragraph *a*;
- paragraph *a* of section 740.5;
- subparagraph *ii* of paragraph *b* of section 740.5;
- subparagraph *ii* of paragraph *a* of section 740.7;
- paragraphs *b* and *c* of section 740.7;
- the second paragraph of section 741;
- the portion of the first paragraph of section 744 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 744;
- the portion of the first paragraph of section 744.1 before subparagraph *a*;
- paragraph *a* of section 744.3;
- subparagraphs *i* and *iii* of paragraph *c* of section 744.3;
- subparagraph 2 of subparagraph *ii* of subparagraph *b* of the third paragraph of section 744.6;
- subparagraph *iii* of subparagraph *c* of the third paragraph of section 744.6;
- the first paragraph of section 745;
- section 752.0.10.11;
- paragraph *a* of section 771.0.2;

- paragraph *a* of section 771.0.2.1;
- section 771.1.6;
- section 771.1.7;
- section 771.1.8;
- section 771.1.9;
- the portion of section 771.1.10 before paragraph *b*;
- subparagraph ii of paragraph *b* of section 771.1.10;
- section 771.1.11;
- subparagraph iii of paragraph *d* of the definition of “impôt sur le revenu ne provenant pas d’une entreprise” in section 772.2;
- paragraph *a* of the definition of “impôt sur le revenu provenant d’une entreprise” in section 772.2;
- subparagraph ii of paragraph *a* of section 776.1.5.2;
- section 776.8;
- the heading of Chapter IV of Title V of Book V of Part I;
- section 776.13;
- the second paragraph of section 776.29;
- subparagraphs i and ii of paragraph *b* of section 776.53;
- subparagraphs i and ii of paragraph *b* of section 776.54;
- subparagraphs i and ii of paragraph *b* of section 776.55;
- subparagraph ii of paragraph *a* of section 776.61;
- section 776.64;
- subparagraph *b* of the second paragraph of section 825;
- the portion of section 832.5 before paragraph *a*;

- subparagraph *i* of paragraph *a* of section 832.5;
- the portion of section 844.4 before paragraph *a*;
- paragraph *b* of the definition of “institution financière” in the first paragraph of section 851.22.1;
- subparagraph *c* of the third paragraph of section 851.22.1;
- subparagraph *a* of the second paragraph of section 851.22.2;
- the portion of the third paragraph of section 851.22.2 before subparagraph *b*;
- subparagraph *c* of the third paragraph of section 851.22.2;
- subparagraph *b* of the second paragraph of section 851.22.13;
- subparagraph *b* of the first paragraph of section 890.1;
- the first paragraph of section 890.3;
- subparagraph *a* of the second paragraph of section 890.3;
- the portion of section 890.4 before paragraph *a*;
- paragraph *c* of section 890.6;
- paragraph *c* of section 939;
- paragraph *b* of section 953;
- paragraph *c.1* of section 965.35;
- the first paragraph of section 965.36;
- section 965.37.1;
- section 965.39;
- paragraph *d* of section 999.1;
- the portion of section 1003 before paragraph *a*;
- the first paragraph of section 1006;

- paragraph *b* of section 1029.6.0.1;
- the first and second paragraphs of section 1029.8;
- the portion of the third paragraph of section 1029.8 before subparagraph *b*;
- the fourth paragraph of section 1029.8;
- the portion of section 1029.8.0.0.1 before paragraph *b*;
- paragraph *c* of section 1029.8.0.0.1;
- section 1029.8.1.2;
- paragraphs *a* and *b* of section 1029.8.2;
- the portion of paragraph *a* of section 1029.8.5.1 before subparagraph *i*;
 - paragraph *b* of section 1029.8.5.1;
 - the portion of paragraph *c* of section 1029.8.5.1 before subparagraph *i*;
 - paragraph *d* of section 1029.8.5.1;
 - the portion of paragraph *g* of section 1029.8.5.1 before subparagraph *i*;
 - paragraph *h* of section 1029.8.5.1;
- section 1029.8.7;
- section 1029.8.9.0.1.1;
- the definition of “dépense admissible” in section 1029.8.9.1;
- the portion of the definition of “dépense de frais généraux” in section 1029.8.9.1 before paragraph *a*;
 - paragraph *b* of the definition of “dépense de frais généraux” in section 1029.8.9.1;
 - the definition of “salaire engagé” in section 1029.8.9.1;

- section 1029.8.9.1.2;
- the portion of the first paragraph of section 1029.8.10 before subparagraph *a*;
- section 1029.8.11;
- the portion of paragraph *a* of section 1029.8.15.1 before subparagraph *i*;
- paragraph *b* of section 1029.8.15.1;
- the portion of paragraph *c* of section 1029.8.15.1 before subparagraph *i*;
- paragraph *d* of section 1029.8.15.1;
- the portion of paragraph *g* of section 1029.8.15.1 before subparagraph *i*;
- paragraph *h* of section 1029.8.15.1;
- section 1029.8.16.1;
- the portion of section 1029.8.18 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.18.0.1 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.18.1.1 before paragraph *b*;
- subparagraph *i* of paragraph *b* of section 1029.8.18.1.1;
- the portion of section 1029.8.18.1.2 before paragraph *b*;
- the portion of section 1029.8.18.2 before paragraph *a*;
- paragraphs *b* and *c* of section 1029.8.18.2;
- section 1029.8.19;
- section 1029.8.19.1;
- the first paragraph of section 1029.8.19.2;

- the portion of the third paragraph of section 1029.8.19.2 before subparagraph *a*;
- subparagraph *c* of the third paragraph of section 1029.8.19.2;
- the fourth paragraph of section 1029.8.19.2;
- the first paragraph of section 1029.8.19.5;
- section 1029.8.19.6;
- paragraph *a* of section 1029.8.19.7;
- section 1029.8.21.1;
- section 1029.8.21.2;
- the portion of the first paragraph of section 1029.8.22.1 before subparagraph *d*;
- subparagraphs *e* and *f* of the first paragraph of section 1029.8.22.1;
- the third, fifth and sixth paragraphs of section 1029.8.22.1;
- section 1029.8.22.2;
- the portion of subparagraph *a* of the first paragraph of section 1029.8.23 before subparagraph *i*;
- subparagraph *i.1* of subparagraph *a* of the first paragraph of section 1029.8.23;
- subparagraph 2 of subparagraph *ii* of subparagraph *a* of the first paragraph of section 1029.8.23;
- subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.23;
- subparagraph *c.1* of the first paragraph of section 1029.8.23;
- the portion of subparagraph *d* of the first paragraph of section 1029.8.23 before subparagraph *i*;
- the portion of subparagraph *g* of the first paragraph of section 1029.8.23 before subparagraph *i*;

- the second paragraph of section 1029.8.23;
- the portion of subparagraph ii of subparagraph *b* of the third paragraph of section 1029.8.23 before subparagraph 1;
- subparagraph 2 of subparagraph ii of subparagraph *b* of the third paragraph of section 1029.8.23;
- the fourth paragraph of section 1029.8.23;
- the portion of the first paragraph of section 1029.8.23.1 before subparagraph *b*;
- subparagraphs i and ii of subparagraph *c* of the first paragraph of section 1029.8.23.1;
- subparagraph *d* of the first paragraph of section 1029.8.23.1;
- subparagraph ii of subparagraph *f* of the first paragraph of section 1029.8.23.1;
- subparagraph *g* of the first paragraph of section 1029.8.23.1;
- subparagraph *b* of the second paragraph of section 1029.8.23.1;
- the portion of section 1029.8.23.1 after subparagraph i of subparagraph *c* of the second paragraph;
- the portion of section 1029.8.23.2 before paragraph *b*;
- subparagraphs i and ii of paragraph *c* of section 1029.8.23.2;
- subparagraph ii of paragraph *e.1* of section 1029.8.23.2;
- paragraph *e.2* of section 1029.8.23.2;
- subparagraph iii of paragraph *f* of section 1029.8.23.2;
- the portion of section 1029.8.23.3 before paragraph *b*;
- subparagraphs i and ii of paragraph *c* of section 1029.8.23.3;
- subparagraph ii of paragraph *e.1* of section 1029.8.23.3;
- paragraph *e.2* of section 1029.8.23.3;

- subparagraphs i to iii of paragraph *f* of section 1029.8.23.3;
- the portion of section 1029.8.23.4 before paragraph *a*;
- subparagraphs i and ii of paragraph *c* of section 1029.8.23.4;
- paragraph *d* of section 1029.8.23.4;
- subparagraph ii of paragraph *f* of section 1029.8.23.4;
- paragraph *g* of section 1029.8.23.4;
- paragraphs *b*, *d* and *g* of section 1029.8.24;
- the portion of the first paragraph of section 1029.8.25.1 before subparagraph *a*;
- the second, third and fourth paragraphs of section 1029.8.25.1;
- section 1029.8.31;
- the portion of section 1029.8.32 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.33 before paragraph *a*;
- paragraph *b* of section 1029.8.33;
- the portion of section 1029.8.33.2.1 before subparagraph i of paragraph *b*;
- the portion of section 1029.8.33.2.2 before paragraph *a*;
- section 1029.8.33.2.3;
- the portion of subparagraph *b* of the first paragraph of section 1029.8.33.3 before subparagraph i;
- the portion of subparagraph *c* of the first paragraph of section 1029.8.33.3 before subparagraph i;
- subparagraph ii of subparagraph *c* of the first paragraph of section 1029.8.33.3;
- the portion of subparagraph *c* of the second paragraph of section 1029.8.33.3 before subparagraph i;

- subparagraph ii of subparagraph *c* of the second paragraph of section 1029.8.33.3;
- the portion of subparagraph *f* of the second paragraph of section 1029.8.33.3 before subparagraph i;
- subparagraph ii of subparagraph *f* of the second paragraph of section 1029.8.33.3;
- subparagraphs *a* and *e* of the third paragraph of section 1029.8.33.3;
- section 1029.8.33.7;
- the first paragraph of section 1029.8.33.7.1;
- subparagraphs *a* to *c* of the second paragraph of section 1029.8.33.7.1;
- section 1029.8.33.8;
- subparagraphs *a* and *b* of the third paragraph of section 1029.8.35;
- the portion of the first paragraph of section 1029.8.36.6 before subparagraph *a*;
- the portion of section 1029.8.36.6 after subparagraph *a* of the second paragraph;
- the portion of section 1029.8.36.18 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.36.21 before paragraph *b*;
- the portion of section 1029.8.36.22 before paragraph *b*;
- section 1029.8.36.24;
- section 1029.8.36.26;
- the portion of the first paragraph of section 1029.8.36.27 before subparagraph ii of subparagraph *b*;
- the second paragraph of section 1029.8.36.27;
- subparagraph *b* of the first paragraph of section 1029.8.36.52;

- subparagraph *b* of the second paragraph of section 1029.8.36.52;
- section 1049.0.1.1;
- section 1056.4;
- section 1056.5;
- section 1056.6;
- subparagraph *h* of the first paragraph of section 1089;
- subparagraph *h* of the first paragraph of section 1090;
- paragraph *e* of section 1094;
- section 1096.2;
- section 1129.36;
- subparagraph *b* of the second paragraph of section 1129.39;
- section 1129.40;
- section 1129.44;
- subsection 3 of section 1136;
- paragraph *c* of subsection 1 of section 1138;
- subsection 2.1 of section 1138;
- the portion of section 1138 after paragraph *a* of subsection 3;
- the portion of section 1141.1.1 after subparagraph *i* of subparagraph *b* of the first paragraph;
- section 1142;
- paragraph *b* of section 1178;
- section 1179;
- subparagraph *b* of the first paragraph of section 1180;

(14) by replacing, in the French text, the words “société admissible” by the words “société de personnes admissible” wherever they appear in the following provisions:

— subparagraph *i* of subparagraph *d* of the first paragraph of section 1029.8.23;

— subparagraph *i* of subparagraph *d.1* of the first paragraph of section 1029.8.23;

— section 1029.8.33.1;

— the portion of the first paragraph of section 1029.8.33.10 before subparagraph *i* of subparagraph *b*;

— the portion of subparagraph *c* of the first paragraph of section 1029.8.33.10 before subparagraph *i*;

— subparagraph *a* of the second paragraph of section 1029.8.33.10;

(15) by replacing the words “designated company” by the words “designated investment company” wherever they appear in the following provisions:

— the first paragraph of section 726.4.8.6;

— subparagraphs *i* to *iv* of subparagraph *b* of the second paragraph of section 726.4.8.6;

— paragraph *b* of section 726.4.8.7.1;

(16) by replacing, in the French text, the word “sociétés” or “SOCIÉTÉS” by the words “sociétés de personnes” or “SOCIÉTÉS DE PERSONNES”, as the case may be, wherever it appears in the following provisions:

— paragraph *b* of section 21.5;

— subparagraph *c* of the second paragraph of section 21.39;

— the portion of paragraph *a* of section 105 before subparagraph *i*;

— subparagraph *ii* of paragraph *a* of section 261.7;

— subparagraph *ii* of paragraph *e* of section 261.7;

- subparagraph 3 of subparagraph iii of paragraph *b* of section 308.3.1;
- the first paragraph of section 359.12.0.1;
- the heading of Title XI of Book III of Part I;
- section 771.1.6;
- section 771.7;
- subparagraph iii of paragraph *a* of the definition of “institution financière” in the first paragraph of section 851.22.1;
- paragraph *d* of section 1029.8.24;

(17) by striking out the definition of “corporation” in the following provisions:

- section 1129.1;
- section 1129.5;
- section 1129.13;
- section 1129.28;
- section 1129.34;
- section 1129.38;
- section 1129.42;
- section 1129.46.

ACT RESPECTING THE APPLICATION OF THE TAXATION ACT

72. The Act respecting the application of the Taxation Act (R.S.Q., chapter I-4) is amended by inserting, after section 1, the following section:

“1.1 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

73. The said Act is amended by inserting, after section 5.1 enacted by section 238 of chapter 49 of the statutes of 1995, the following section:

“5.2 Unless the context indicates otherwise, the mention in a particular provision of this Act, of the Taxation Act (chapter I-3), of an Act that amends either of those Acts or of a regulation made under either of those Acts, or of a regulation that amends such a regulation, of a word, group of words, expression or reference to a provision of an Act, that in accordance with the particular Act referred to in the third paragraph, has replaced another word, group of words, expression or reference that appeared in a provision of this Act or of the Taxation Act, is deemed, where that particular provision applies before 20 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

Similarly, unless the context indicates otherwise or the mention has otherwise been modified accordingly, the mention in a particular provision of this Act, of the Taxation Act, of an Act that amends or of a regulation made under either of those Acts, or of a regulation that amends such a regulation, of a word, group of words, expression or reference to a provision of an Act, that is identical to a word, group of words, expression or reference that appeared in a provision of this Act or of the Taxation Act and that has been replaced, in accordance with the particular Act referred to in the third paragraph, by another word, group of words, expression or reference, is deemed, where that particular provision applies after 19 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

The particular Act mentioned in the first and second paragraphs is the Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec (1997, chapter 3).”

74. The heading of Chapter IX of the said Act is amended by replacing, in the French text, the word “CORPORATIONS” by the word “SOCIÉTÉS”.

75. The said Act, amended by chapters 49 and 63 of the statutes of 1995, and by chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of the first paragraph of section 10 before subparagraph *a*;
- the second paragraph of section 10;
- section 11;
- the portion of section 12 before paragraph *a*;
- section 13;
- section 14;
- section 19;
- the portion of section 43 before paragraph *a*;
- the portion of section 44 before paragraph *b*;
- section 55;
- paragraph *d* of section 70;
- section 75;
- section 75.1;
- the portion of section 86 before paragraph *a*;
- section 88;
- section 90;
- section 92;

(2) by replacing the word “société” or “SOCIÉTÉ” by the words “société de personnes” or “SOCIÉTÉ DE PERSONNES”, as the case may be, wherever it appears in the following provisions:

- the heading of Division II of Chapter IV;
- paragraphs *a* to *d* of section 21;
- section 22;
- section 23;

- section 24;
- paragraphs *a* and *b* of section 25;
- section 26;
- section 28;
- section 29;
- section 30;
- section 31;
- section 32;
- section 34;
- the portion of section 43 before paragraph *a*;
- paragraph *b* of section 43;
- the portion of section 45 after subparagraph *a* of the first paragraph;
- section 48;
- section 67;
- the heading of Division III of Chapter VII;
- the portion of the first paragraph of section 76 before subparagraph *a*;
- paragraphs *a* to *c* of section 77;
- paragraphs *a* and *b* of section 78;
- section 79;
- the portion of section 80 before paragraph *a*;
- the first paragraph of section 81;
- the portion of section 82 before paragraph *a*;

- paragraphs *b* to *d* of section 82;
- paragraphs *a* to *c* of section 83;
- the portion of section 84 before subparagraph *i* of paragraph *c*;
- subparagraphs *ii* and *iii* of paragraph *c* of section 84;
- paragraphs *d* and *e* of section 84;
- the portion of paragraph *f* of section 84 before subparagraph *i*;
- subparagraphs *ii* and *iii* of paragraph *f* of section 84;
- paragraph *g* of section 84;
- paragraph *a* of section 85.

ACT RESPECTING THE MINISTÈRE DU REVENU

76. The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting, after section 1.1, the following section:

“1.2 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

77. Section 4.1 of the said Act is amended by replacing, in the French text, the words “incapacité d’agir” by the word “empêchement”.

78. Section 5 of the said Act, amended by section 19 of chapter 35 of the statutes of 1996, is again amended by replacing, in the French text of the fourth paragraph, the word “jurisdiction” by the word “compétence”.

79. Section 11 of the said Act is replaced by the following section:

“11. Every person whom the Minister authorizes for that purpose may administer the oaths that a person may be required to take under a fiscal law or a regulation made under such a law.”

80. Section 12 of the said Act, amended by section 10 of chapter 31 of the statutes of 1996, is replaced by the following section:

“12. The duties and other amounts owed by a person under a fiscal law shall be debts owing to the Government; they may be recovered before any competent court or in any other manner provided by a fiscal law; subject to paragraph *b* of section 97.2, the amounts collected under such a fiscal law shall form part of the consolidated revenue fund.”

81. Section 13 of the said Act is amended by replacing the words “court of competent jurisdiction, the prothonotary or clerk” in the third paragraph by the words “competent court, the clerk”.

82. Section 14 of the said Act, amended by sections 201 and 362 of chapter 1 of the statutes of 1995 and by section 279 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the sixth paragraph;

(2) by replacing the words “head office” in the sixth paragraph by the words “principal establishment”.

83. Section 14.7 of the said Act, amended by section 239 of chapter 49 of the statutes of 1995, is again amended by replacing the word “nil” by the words “equal to zero”.

84. Section 15 of the said Act, amended by section 12 of chapter 31 of the statutes of 1996, is again amended by replacing, in the French text, the second paragraph by the following paragraph:

“Il en va de même à l'égard d'un paiement devant être fait à un créancier détenant une sûreté fournie par la personne redevable d'un montant exigible en vertu d'une loi fiscale ou au cessionnaire d'une créance cédée par celle-ci lorsque ce paiement, si ce n'était de la sûreté ou de la cession de créances, devrait être fait à cette personne.”

85. Section 15.7 of the said Act is replaced by the following section:

“15.7 Where the Minister wishes to send a notice to a person as provided for in sections 15 to 15.3 and that person is doing business under a name other than its own name, the notice is deemed to have been given to such person if it was addressed to the name the person has given itself or by which the person is generally known and the notice is deemed to have been served upon such person if it has been handed to a person of full age employed at the head office of the

addressee or in one of the addressee's establishments in Québec or has been sent to the addressee by registered or certified mail."

86. Section 16.5 of the said Act is amended by replacing the words "a guarantee" by the word "security".

87. Section 17.2 of the said Act, replaced by section 269 of chapter 63 of the statutes of 1995, is amended by replacing the words "security, in an amount and a form satisfactory" by the words "security, of a value and in a form satisfactory".

88. Section 17.3 of the said Act, amended by section 270 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing the words "in the amount he may fix" in the portion before paragraph *a* by the words "of the value he fixes";

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

"*(b)* is controlled by a person who has been convicted of an offence against a fiscal law within the preceding five years, or is controlled by a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

"*(b.1)* is controlled by a person who has failed to pay to the Minister an amount that he was required to pay to him under section 1015 of the Taxation Act or section 23, 24 or 24.0.1 or is controlled by a person one of whose directors or senior officers has failed to pay such an amount;"

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

"*(g)* is a person one of whose directors or senior officers is or has been a director or senior officer of a corporation or a member of a partnership whose registration certificate or permit issued under a fiscal law has been revoked in the 24 months preceding the application."

89. Section 17.4 of the said Act is replaced by the following section:

"17.4 The Minister may, at any time, require additional security if, at that time, the value of the security furnished is less than the value that could be fixed at that time according to the terms and conditions provided in section 17.2 or 17.3."

90. Section 17.5 of the said Act, amended by section 15 of chapter 31 of the statutes of 1996, is again amended

(1) by replacing subparagraphs *b* and *b.1* of the first paragraph by the following subparagraphs:

“(*b*) is controlled by a person who has been convicted of an offence against a fiscal law within the preceding five years, or is controlled by a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

“(*b.1*) is controlled by a person who has failed to pay to the Minister an amount that he was required to pay to him under section 1015 of the Taxation Act or section 23, 24 or 24.0.1 or is controlled by a person one of whose directors or senior officers has failed to pay such an amount;”;

(2) by replacing subparagraph *h* of the first paragraph by the following subparagraph:

“(*h*) is a person any of whose directors or senior officers is or has been a director or senior officer of a corporation or a member of a partnership whose registration certificate or permit issued under a fiscal law has been revoked in the 24 months preceding the application; or ”;

(3) by replacing, in the French text of the second paragraph, the words “le cautionnement prévu” by the words “la sûreté prévue”.

91. Section 20 of the said Act, amended by section 240 of chapter 49 of the statutes of 1995, is again amended by replacing the words “must be considered” in the second paragraph by the words “is deemed”.

92. Section 25.4 of the said Act is amended, in the French text,

(1) by replacing the word “incapable” by the word “empêchée”;

(2) by replacing the words “cette incapacité” by the words “cet empêchement”.

93. Section 26 of the said Act is repealed.

94. Section 31.1.3 of the said Act, replaced by section 273 of chapter 63 of the statutes of 1995 and by section 17 of chapter 12 of the statutes of 1996, is amended by striking out the words “declared by law to be”.

95. Section 33.1 of the said Act is repealed.

96. Section 34 of the said Act, amended by section 242 of chapter 49 of the statutes of 1995, is again amended by replacing the words “at his place of business or residence” in the first paragraph of subsection 1 by the words “at his establishment, at his residence”.

97. Section 78.1 of the said Act is amended in the first paragraph

(1) by replacing the words “or lessee” by the words “, lessee or charterer”;

(2) by replacing the words “, establishment or place of business” by the words “or establishment”.

98. Section 78.2 of the said Act is amended in the first paragraph

(1) by replacing the words “legal person” by the word “corporation”;

(2) by striking out, in the French text, the word “social”.

99. Section 79 of the said Act is replaced by the following section:

“79. Where a fiscal law or a regulation thereunder provides for the sending by mail of a request for information, of a notice or of a formal demand, an affidavit taken by a public servant of the Ministère du Revenu who had knowledge of the facts shall constitute proof, in the absence of proof to the contrary, that such provision of the law or regulation was complied with, provided that the certificate issued for the sending of the document by registered or certified mail, or the portion thereof that is relevant to the particular case, and a true copy of the request, notice or demand is attached to the affidavit.”

100. Section 80 of the said Act is amended

(1) by striking out, in the seventh line of the first paragraph of subsection 1, the word “ordinary”;

(2) by replacing the words “as *prima facie*” in the third and fourth paragraphs of subsection 1 by the words “, in the absence of proof to the contrary, as”.

101. Section 83 of the said Act is amended, in the English text, by replacing the words “*prima facie* proof” by the words “proof, in the absence of proof to the contrary,”.

102. Section 93.7 of the said Act is amended by replacing the words “is null, as is” by the words “lapses, as does”.

103. Section 96 of the said Act is amended by replacing, in the French text of the second paragraph, the words “d’un cautionnement prévu” by the words “d’une sûreté prévue”.

104. The said Act, amended by chapter 46 of the statutes of 1994, by chapters 1, 18, 36, 43, 49, 63 and 69 of the statutes of 1995 and by chapters 12, 31, 33, 35 and 81 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

- the second paragraph of section 9;
- section 59.0.4;
- the seventh paragraph of section 69;

(2) by replacing the words “court of competent jurisdiction” by the words “competent court” wherever they appear in the following provisions:

- the first paragraph of section 12.1;
- section 12.3;

(3) by replacing, in the French text, the word “garantie” by the word “sûreté” in the following provisions:

- the first paragraph of section 15.1;
- section 15.3.1;

(4) by replacing the words “legal person” by the word “corporation” in the following provisions:

- the second paragraph of section 15.2;
- the second paragraph of section 69.1;

(5) by replacing, in the French text, the word “raisonnables” by the word “légitimes” in the following provisions:

- the first paragraph of section 17;
- section 53;

(6) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- the first paragraph of section 24.0.1;
- the second paragraph of section 24.0.2;
- section 58;
- section 68;

(7) by replacing the word “prothonotary” by the word “clerk” in the following provisions:

- section 48;
- the second paragraph of section 49;
- the first paragraph of section 50;

(8) by replacing the words “as *prima facie* proof” and “shall be *prima facie* proof”, as the case may be, by the words “as proof, in the absence of proof to the contrary,” and “shall be proof, in the absence of proof to the contrary,” wherever they appear in the following provisions:

- section 81;
- section 82;
- section 90;

— section 91;

— section 92.

CROWN PAYMENTS PRESCRIPTION ACT

105. The Crown Payments Prescription Act (R.S.Q., chapter P-18) is repealed.

ACT RESPECTING THE QUÉBEC PENSION PLAN

106. The Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by inserting, after section 1, the following section:

“1.1 The application of section 5, Title III, Division I of Title V, section 215 and the regulations made under section 4, 5 or 6 shall not be affected by article 77 of the Civil Code of Québec in determining whether or not a person is resident in Québec, in Canada or elsewhere.”

107. Section 81 of the said Act, amended by section 23 of chapter 23 of the statutes of 1994 and by section 858 of chapter 2 of the statutes of 1996, is again amended by replacing the word “constitution” in the French text of paragraph *h* by the words “constitution en personne morale”.

ACT RESPECTING REAL ESTATE TAX REFUND

108. Section 1 of the Act respecting real estate tax refund (R.S.Q., chapter R-20.1), amended by section 889 of chapter 2 of the statutes of 1996, is again amended by replacing paragraph *b* by the following paragraph:

“(b) “real estate tax” for a year means the aggregate of the annual taxes levied by a municipality and a school board for their fiscal period beginning in the year, with respect to an immovable used as a dwelling, including a lessee’s tax;”.

ACT RESPECTING QUÉBEC BUSINESS INVESTMENT COMPANIES

109. Section 1 of the Act respecting Québec business investment companies (R.S.Q., chapter S-29.1) is amended by replacing, in the French text of the second paragraph, the words “corporation privée” and “corporation publique” respectively by the words “société privée” and “société publique”.

110. Section 12 of the said Act is amended, in the French text, by replacing subparagraph 1 of the third paragraph by the following subparagraph:

“1° elle est une société privée sous contrôle canadien au sens de l'article 1 de la Loi sur les impôts (chapitre I-3);”.

ACT RESPECTING FISCAL INCENTIVES TO INDUSTRIAL DEVELOPMENT

111. Section 1 of the Act respecting fiscal incentives to industrial development (R.S.Q., chapter S-34) is amended

(1) by replacing the portion before the definition of “production operations” by the following:

“1. In this Act and in the regulations, unless the context indicates otherwise, “taxation year” and “mineral resource” have the meaning assigned by sections 1, and 5 to 7, as the case may be, of the Taxation Act (chapter I-3), “related corporation” has the meaning assigned by sections 17 to 21 of that Act and”;

(2) by replacing, in the French text of the definition of “activités de production”, the words “biens mobiliers” by the word “meubles”.

112. The said Act is amended by inserting, after section 1, the following section:

“1.1 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

113. Section 6 of the said Act is amended by replacing, in the French text,

(1) the word “corporation” wherever it appears by the word “société”;

(2) the word “corporations” in subparagraph ii of paragraph *b* by the word “sociétés”.

114. The said Act is amended by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- section 2;
- section 4;
- section 5;
- section 7;
- section 8;
- section 9;
- section 10;
- section 11;
- section 12;
- section 14;
- paragraph *b* of section 15;
- the second and third paragraphs of section 16;
- the first paragraph of section 17;
- section 18;
- section 19;
- section 20;
- the portion of the first paragraph of section 21 before subparagraph *a*;
- the first paragraph of section 22;
- section 22.1;
- section 23;
- section 24;
- section 25;

— the portion of section 26 before subparagraph *a* of the second paragraph;

— section 29.

ACT RESPECTING THE QUÉBEC SALES TAX

115. Section 1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), amended by section 23 of chapter 23 of the statutes of 1994, by section 247 of chapter 1 of the statutes of 1995, by section 246 of chapter 49 of the statutes of 1995 and by section 299 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

— paragraphs 1 and 2 of the definition of “année d'imposition”;

— the definition of “caisse de crédit” and of “coopérative”;

— the portion of the definition of “coopérative d'habitation” before paragraph 3;

— the portion of the definition of “fédération de sociétés mutuelles d'assurance” before paragraph 1;

— paragraph 2 of the definition of “institution financière désignée”;

— paragraph 1 of the definition of “municipalité”;

— subparagraphs *a* to *d* of paragraph 2 of the definition of “régime de placement”;

— paragraph 3 of the definition of “régime de placement”;

— paragraph 3 of the definition of “regroupement de sociétés mutuelles d'assurance”;

— paragraph 17 of the definition of “service financier”;

— the definition of “titre de participation”;

(2) by replacing paragraph 1 of the definition of “officer” by the following paragraph:

“(1) a member of the board of directors, board of management or other governing board of a society, association, club, body, corporation, partnership, union or other organization of any kind,”;

(3) by striking out, in the French text of paragraph 2 of the definition of “congrès étranger”, the word “social” wherever it appears;

(4) by replacing the word “registered” in subparagraph *a* of paragraph 4 of the definition of “builder” by the words “entered in the land register”;

(5) by striking out the word “, debenture” in the definition of “membership”;

(6) by replacing the definition of “residential unit held in co-ownership” by the following definition:

“ “residential unit held in co-ownership” means a residential complex that is, or is intended to be, a bounded space in a building described as a distinct entity on the declaration of co-ownership entered in the land register and includes any interest in land pertaining to ownership of the entity;”;

(7) by replacing, in the French text, the definition of “personne” by the following definition:

“«personne» signifie une fiducie, un particulier, une société, une société de personnes, une succession ou un organisme qui est une association, un club, une commission, un syndicat ou une autre organisation;”;

(8) by replacing, in the French text of the portion of paragraph 2 of the definition of “régime de placement” before subparagraph *a*, the word “corporations” by the word “sociétés”;

(9) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— paragraphs 1 and 2 of the definition of “activité commerciale”;

— paragraph 17 of the definition of “service financier”.

116. The said Act is amended by inserting, after the heading of Division II of Chapter I of Title I, the following section:

“1.1 For the purposes of this Title and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

117. Section 36 of the said Act is amended by striking out the word “, debenture” in the first paragraph.

118. Section 78 of the said Act is amended

(1) by replacing the word “executor” in paragraph 1 by the word “liquidator”;

(2) by replacing the words “to the executor, the executor” in paragraph 2 by the words “to the liquidator, the liquidator”;

(3) by replacing the words “the executor” in paragraphs 3 to 5 by the words “the liquidator”.

119. Section 79 of the said Act is replaced by the following section:

“79. For the purposes of section 78, “liquidator” means the liquidator of the succession of the individual or any other person who is responsible under the appropriate law for the proper collection, administration and alienation of the property of the individual, for the payment of the debts of the individual to the extent of the proceeds of the alienation of that property and for the distribution of the property of the succession of the individual among the beneficiaries of the succession.”

120. Section 113 of the said Act is amended by replacing, in the French text of paragraph 1, the word “domicile” by the words “lieu de résidence”.

121. Section 157 of the said Act is amended by replacing, in the French text, the word “domicile” by the words “leurs lieux de résidence”.

122. Section 310 of the said Act is amended, in the definition of “receiver” in the second paragraph,

(1) by striking out the word “debenture,” in the following provisions:

— paragraph 1;

— the portion after paragraph 3;

(2) by replacing, in the French text of paragraph 2, the word “corporation” by the word “société”.

123. Section 350.12 of the said Act is amended by replacing, in the French text of paragraph 2, the words “un bien” by the words “des biens”.

124. Section 350.18 of the said Act is amended

(1) by replacing, in the French text, the words “un cautionnement” by the words “une sûreté”;

(2) by replacing the words “in an amount determined by the Minister” by the words “of a value fixed by the Minister”.

125. Section 350.21 of the said Act is amended

(1) by replacing the word “cancel” in the portion of the first paragraph before subparagraph 1 by the word “revoke”;

(2) by replacing the words “cancels” and “cancellation” in the second paragraph by the words “revokes” and “revocation”, respectively.

126. Section 350.22 of the said Act is amended by replacing the words “cancelled” and “cancellation” respectively by the words “revoked” and “revocation”.

127. Section 350.23 of the said Act is amended by replacing the word “cancellation” by the word “revocation”.

128. Section 350.44 of the said Act, enacted by section 301 of chapter 1 of the statutes of 1995 and amended by section 432 of chapter 63 of the statutes of 1995, is again amended by replacing the words “place of business” in subparagraph 2 of the first paragraph by the word “establishment”.

129. Section 415 of the said Act is amended by replacing the words “place of business” in the second paragraph by the word “establishment”.

130. Section 483 of the said Act is amended by replacing the word “physically” in the second paragraph by the words “in fact”.

131. Section 485.2 of the said Act, enacted by section 339 of chapter 1 of the statutes of 1995, is amended by replacing the words “as *prima facie*” in the second paragraph by the words “, in the absence of proof to the contrary, as”.

132. Section 493 of the said Act, amended by section 498 of chapter 63 of the statutes of 1995, is again amended by replacing, in the French text of the first paragraph, the word “manufacturier” by the word “fabricant”.

133. The said Act is amended by inserting, after section 506, the following section:

“506.1 For the purposes of this Title and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

134. Section 520 of the said Act is amended

(1) by replacing paragraph 7 by the following paragraph:

“(7) a premium payable under a contract of reinsurance or of insurance covering the risks referred to in article 2390 of the Civil Code other than risks relating to the use of a pleasure boat on inland waters only;”;

(2) by striking out, in the French text of paragraph 12, the words “, compagnie ou corporation”.

135. The said Act, amended by chapter 23 of the statutes of 1994, by chapters 1, 47, 49 and 63 of the statutes of 1995 and by chapter 2 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— section 4;

— section 7;

— paragraph 2 of section 11;

- paragraph 3 of section 42.3;
- section 50;
- the portion of section 105 before paragraph 1;
- subparagraph *b* of paragraph 1 of section 105;
- subparagraph *b* of paragraph 3 of section 203;
- the portion of subparagraph 1 of the first paragraph of section 211 before subparagraph *a*;
- subparagraph 3 of the first paragraph of section 211;
- the portion of section 212 before paragraph 1;
- section 245;
- paragraph 2 of section 246;
- the heading of subdivision 3 of subdivision II of subdivision 5 of Division II of Chapter V of Title I;
- the first paragraph of section 250;
- section 251;
- the portion of the first paragraph of section 252 before subparagraph 1;
- the portion of section 253 before paragraph 1;
- section 255;
- the heading of subdivision 8 of Division II of Chapter V of Title I;
- the portion of section 282 before paragraph 1;
- paragraph 2 of section 282;
- the portion of section 286 before paragraph 1;
- paragraphs 1 and 2 of section 292;

- the portion of section 346 before paragraph 1 ;
- the first paragraph of section 347 ;
- the heading of subdivision 2 of Division I of Chapter VII of Title I ;
- the first paragraph of section 358 ;
- the portion of subparagraph 2 of the second paragraph of section 358 before subparagraph *a* ;
- subparagraph 1 of the third paragraph of section 358 ;
- the portion of section 359 before paragraph 2 ;
- subparagraphs *a* and *b* of paragraph 2 of section 359 ;
- the portion of paragraph 3 of section 359 before subparagraph *b* ;
- subparagraph *i* of subparagraph *b* of paragraph 3 of section 359 ;
- subparagraph 2 of the second paragraph of section 458.4 ;

(2) by replacing, in the French text, the word “corporation” or “Corporation” by the word “société” or “Société”, as the case may be, wherever it appears in the following provisions:

- section 5 ;
- section 6 ;
- paragraph 1 of section 11 ;
- section 12.1 ;
- section 76 ;
- section 77 ;
- the portion of section 105 before paragraph 1 ;
- subparagraph *b* of paragraph 1 of section 105 ;
- section 138 ;

- subparagraph *c* of paragraph 3 of section 203;
 - the heading of subdivision 8 of Division II of Chapter V of Title I;
 - the portion of section 282 before paragraph 2;
 - the portion of section 286 before paragraph 1;
 - section 328;
 - section 329;
 - section 331;
 - the portion of the first paragraph of section 332 before subparagraph *e* of subparagraph 1;
 - subparagraph 2 of the first paragraph of section 332;
 - section 333;
 - section 333.1;
 - the first paragraph of section 334;
 - the portion of section 335 before paragraph 1;
 - paragraphs 2 and 3 of section 335;
 - section 349;
 - section 381;
 - section 382;
- (3) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in the following provisions:
- the portion of section 76 before paragraph 2;
 - the portion of section 329 before paragraph 1;
 - section 330;

— subparagraph *e* of subparagraph 1 of the first paragraph of section 332;

— section 333;

— section 349;

— paragraph 32 of section 677;

(4) by replacing the word “registered” by the words “entered in the land register” wherever it appears in the following provisions:

— the second paragraph of section 88;

— subparagraph 1 of the second paragraph of section 224;

— paragraph 3 of section 621;

— the portion before paragraph 1 of section 622;

— paragraph 3 of section 622;

(5) by replacing the words “adapted as required” by the words “with the necessary modifications” in the following provisions:

— section 267;

— section 674.6;

(6) by replacing, in the French text, the word “INCORPORÉ” or “incorporé” by the words “CONSTITUÉ EN SOCIÉTÉ” or “constitué en société”, as the case may be, wherever it appears in the following provisions:

— the heading of Division XII of Chapter VI of Title I;

— section 342;

— section 343;

— section 344.

FUEL TAX ACT

136. Section 27.6 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by replacing the words “his firm name” in the second paragraph by the words “the name he uses in doing business”.

137. Section 45.1 of the said Act is amended

(1) by replacing the words “or lessee” in the first paragraph by the words “, lessee or charterer”;

(2) by replacing the words “or lessee” wherever they appear in the second paragraph by the words “, lessee or charterer”.

138. Section 50 of the said Act, amended by section 45 of chapter 31 of the statutes of 1996, is again amended by replacing, in subsection 2, the words “as *prima facie* proof” by the words “, in the absence of proof to the contrary, as proof”.

139. Section 54 of the said Act is amended by striking out the words “, in the absence of proof to the contrary,”.

140. Section 55 of the said Act is amended

(1) by replacing, in the French text of subsection 2, the words “*prima facie*” by the words “, en l’absence de toute preuve contraire,”;

(2) by replacing, in the English text of subsection 2, the words “*prima facie* evidence” by the words “, in the absence of proof to the contrary, proof”.

141. The said Act is amended by replacing, in the French text, the words “le cautionnement prévu” by the words “la sûreté prévue” in the following provisions:

- paragraph *c* of section 24;
- paragraph *e* of section 27.1.

ACT RESPECTING THE APPLICATION OF THE TAXATION ACT

142. The Act respecting the application of the Taxation Act (1972, chapter 24) is amended by inserting, after section 1, the following section:

“1 *a*. In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

143. The said Act is amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the first paragraph of section 88, amended by section 42 of chapter 18 of the statutes of 1973 and by section 282 of chapter 39 of the statutes of 1996;

— section 89, replaced by section 43 of chapter 18 of the statutes of 1973;

— paragraphs *a* and *b* of section 90;

— section 97, amended by section 100 of chapter 26 of the statutes of 1972;

— section 130, replaced by section 230 of chapter 19 of the statutes of 1986;

— section 135, amended by section 104 of chapter 26 of the statutes of 1972 and replaced by section 230 of chapter 26 of the statutes of 1978;

— section 140*a*, enacted by section 107 of chapter 26 of the statutes of 1972 and replaced by section 234 of chapter 19 of the statutes of 1986;

(2) by replacing the word “société” by the words “société de personnes” in the following provisions:

— section 89, replaced by section 43 of chapter 18 of the statutes of 1973;

— paragraphs *a* and *b* of section 90;

— section 97, amended by section 100 of chapter 26 of the statutes of 1972.

ACT TO AMEND THE TAXATION ACT, THE ACT
RESPECTING THE QUÉBEC SALES TAX AND
OTHER LEGISLATIVE PROVISIONS

144. (1) Section 505 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63) is amended

(1) by replacing the heading of Chapter I of Title IV.1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), enacted by subsection 1, by the following heading:

“INTERPRETATION”;

(2) by replacing the definition of “person” in section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1, by the following definition:

“ “person” means a natural person, corporation, partnership, trust, succession, or a body that is an association, club, commission, society, union or other organization of any kind;”;

(3) by inserting, after the definition of “person” in section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1, the following definition:

“ “principal establishment” in respect of an owner means

(1) in the case of a natural person, the address of the owner’s principal residence that is communicated to the Société de l’assurance automobile du Québec — referred to in this Title as “the Société” — as information forming the registration of the truck in accordance with the Regulation respecting road vehicle registration (Order in Council 1420-91 (1991, G.O. 2, 4111)) and any present and future amendments; and

(2) in any other case, the address of the owner’s principal establishment that is communicated to the Société as information forming the registration of the truck in accordance with the Regulation respecting road vehicle registration (Order in Council 1420-91 (1991, G.O. 2, 4111)) and any present and future amendments;”;

(4) by striking out the definitions of “principal place of business” and “Société” in section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1;

(5) by inserting, after section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1 of the said section 505, the following section:

“541.1.1 For the purposes of this Title and the regulations thereunder, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”;

(6) by replacing the words “place of business” in subparagraph *b* of paragraph 3 of section 541.3 of the Act respecting the Québec sales tax, enacted by subsection 1, by the word “establishment”.

(2) Subsection 1 has effect from 15 December 1995.

145. Unless the context indicates otherwise, the mention in a particular provision of an Act or regulation referred to in the second paragraph, of a word, group of words, expression or reference to a provision of an Act, that in accordance with this Act, has replaced another word, group of words, expression or reference that appeared in a provision of this Act, is deemed, where that particular provision applies before 20 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

For the purposes of the first paragraph, the Acts and regulations referred to are the following:

(1) the Land Transfer Duties Act (R.S.Q., chapter D-17) or an Act amending that Act, with amendments and future amendments;

(2) the Tobacco Tax Act (R.S.Q., chapter I-2) or an Act amending that Act, with amendments and future amendments;

(3) the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) or an Act amending that Act, with amendments and future amendments;

(4) the Fuel Tax Act (R.S.Q., chapter T-1) or an Act amending that Act, with amendments and future amendments;

(5) a regulation made under an Act mentioned in paragraphs 1 to 4 or a regulation amending such a regulation, with amendments and future amendments.

146. Unless the context indicates otherwise or the mention has otherwise been modified accordingly, the mention in a particular provision of an Act or regulation referred to in the second paragraph, of a word, group of words, expression or reference to a provision of an Act, that is identical to a word, group of words, expression or reference that appeared in a provision of that Act, and that in accordance with this Act, has been replaced by another word, group of words, expression or reference, is deemed, where that particular provision applies after 19 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

For the purposes of the first paragraph, the Acts and regulations referred to are the following:

(1) the Land Transfer Duties Act (R.S.Q., chapter D-17) or an Act amending that Act, with amendments and future amendments;

(2) the Tobacco Tax Act (R.S.Q., chapter I-2) or an Act amending that Act, with amendments and future amendments;

(3) the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) or an Act amending that Act, with amendments and future amendments;

(4) the Fuel Tax Act (R.S.Q., chapter T-1) or an Act amending that Act, with amendments and future amendments;

(5) a regulation made under an Act mentioned in paragraphs 1 to 4 or a regulation amending such a regulation, with amendments and future amendments.

147. This Act comes into force on 20 March 1997.