

Regulations and other acts

Gouvernement du Québec

O.C. 14-97, 15 January 1997

Cooperatives Act
(R.S.Q., c. C-67.2)

Regulation — Amendments

Regulation to amend the Regulation under the Cooperatives Act

WHEREAS under sections 244, 270 and 282 of the Cooperatives Act (R.S.Q., c. C-67.2), amended by Chapter 67 of the Statutes of 1995, the Government may make regulations for the purposes of that Act;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 16 October 1996 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS no comments were received;

WHEREAS it is expedient to make the Regulation without amendment;

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

THAT the Regulation to amend the Regulation under the Cooperatives Act, attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation under the Cooperatives Act

Cooperatives Act
(R.S.Q., c. C-67.2, ss. 244, 270 and 282; 1995, c. 67, s. 148)

1. The Regulation under the Cooperatives Act, made by Orders in Council 2560-83 dated 6 December 1983 and amended by the Regulations made by Orders in Council 318-86 dated 19 March 1986, 1590-93 dated 17 November 1993 and 1878-93 dated 15 December 1993, is further amended by substituting the following for section 5:

“**5.** Where a legal person is a founder, the articles of incorporation shall be accompanied by a copy of the resolution authorizing it to be a founder and designating a person to sign the articles on its behalf. The copy shall be a certified true copy.”.

2. The following is substituted for the heading of Chapter II:

“NAME”.

3. The following is substituted for section 7:

“**7.** The name of a cooperative shall contain a word or expression indicating its cooperative purpose and a distinctive feature, in addition to one of the appropriate terms mentioned in sections 16 and 221.7 of the Act.”.

4. Section 8 is amended by deleting the word “corporate”.

5. Section 9 is amended by deleting the word “corporate” in the part preceding paragraph 1.

6. Section 10.1 is amended by deleting the word “corporate” in the part preceding paragraph 1.

7. Section 10.2 is amended

(1) by deleting the word “corporate” in the part preceding paragraph 1; and

(2) by substituting the following for paragraphs 1 and 2:

“(1) the distinctiveness of the name and of the other name used and of each of their elements, their visual or phonetic similarity and the similarity between the ideas suggested by those names; and

(2) the way in which the names are used.”.

8. Section 10.3 is amended by substituting the following for the part preceding paragraph 1:

“**10.3** If the name is likely to suggest a relationship or lead to confusion under the criteria mentioned in section 10.2, the notoriety of the name and of the other name used shall also be taken into account, along with the existence of competition or the likelihood of competition between the persons, partnerships or groups that those names designate, with respect to:”.

9. Section 11 is amended by deleting the word “corporate” in the part preceding paragraph 1.

10. Section 12 is revoked.

11. Section 17 is amended by deleting the words “sales or gross”.

12. The following is substituted for section 19:

“**19.** The financial statements shall be adapted to the special features of a cooperative undertaking as follows:

(1) any rebates allotted in the form of loans shall be the last item under the heading “Liabilities”; that heading shall be followed by the heading “Equity”, subdivided into a “Participating Preferred Shares” section, a “Members’ Equity” section and an “Equity of the Cooperative, Federation or Confederation” section, as the case may be;

(2) the “Participating Preferred Shares” section shall state only the amount of the paid-up participating preferred shares;

(3) the “Members’ Equity” section shall state only:

(a) the amount of the paid-up common shares;

(b) the amount of the paid-up preferred shares;

(4) the “Equity of the Cooperative, Federation or Confederation” section, as the case may be, shall state:

(a) the operating surplus or surplus earnings that must be allocated according to section 143 of the Act;

(b) the amount of the reserve referred to in section 145 of the Act;

(c) the amount of the contributed surplus and the appraisal increase credits, if any;

(5) the expression “operating surplus” or “surplus earnings” shall replace the expression “profits”; the expression “surplus earnings” may be used for all categories of cooperatives, whereas the expression “operating surplus” may be used only in the case of cooperatives whose purpose is to supply goods or services;

(6) the expression “deficit” shall replace the expression “loss” in the statement of earnings;

(7) the statement of the reserve replacing the statement of undistributed profits shall state:

(a) the balance at the end of the preceding year;

(b) the operating surplus or surplus earnings for the preceding fiscal year that must be allocated according to section 143 of the Act;

(c) the details of the rebates allotted by the last annual general meeting;

(d) the interest paid as participation in the operating surplus or surplus earnings on the participating preferred shares, if any;

(e) taxes paid or recovered;

(f) any adjustment required;

(g) the deficit for the fiscal year added together with the interest paid on the preferred shares and participating preferred shares, if any.”.

13. The following is substituted for section 21:

“**21.** Interest paid on preferred shares and participating preferred shares, other than interest paid as participation in the operating surplus or surplus earnings, shall be deducted from the net operating surplus or surplus earnings for the fiscal year in order to calculate the operating surplus or surplus earnings that must be allocated according to section 143 of the Act. In the case of a deficit, the interest shall be added together.”.

14. Section 22 is amended by substituting the words “extraordinary items” for the words “extraordinary earnings”.

15. The following is substituted for section 23:

“**23.** The following information shall be provided in separate notes in the financial statements:

(1) the number of qualifying shares referred to in section 38.3 of the Act, the terms of payment for those shares and the total value of the shares held by members who are deceased, have resigned or have been expelled, if that value exceeds 5 % of the value of the paid-up shares;

(2) the proportion of the transactions that the cooperative has carried out with its members within the meaning of section 45 of this Regulation.”.

16. The following is substituted for section 26:

“**26.** The review engagement referred to in section 139 of the Act is the review engagement defined in Chapters 8100 and 8200 of the handbook of the C.I.C.A.”.

17. Section 30 is amended by substituting the word “extraordinaires” for the word “spéciales” in the French text.

18. Section 45 is amended

(1) by substituting the following for subparagraph 3 of the first paragraph:

“(3) supply of labour, remuneration paid; except in the case provided for in subparagraph 3.1 of this section:

(3.1) supply of labour remuneration paid by the in accordance with enterprise;” and section 225 of the Act;

(2) by adding the words “or by a trust into which the cooperative, the federation or the confederation transfers property from its assets” at the end of the fifth paragraph.

19. Chapter XI, comprising sections 50 to 54, is revoked.

20. The following is inserted after section 59:

“**CHAPTER XII.I**
CONTINUANCE OF A STUDENT’S ASSOCIATION
AS A COOPERATIVE

59.1 The articles of continuance of a student’s association as a cooperative shall be in the form appearing in Schedule 32.1.

59.2 The application and notices prescribed by paragraphs 1 to 5 of the section 252 of the Act shall be in the form prescribed in Schedule 32.2.

59.3 An attestation in the form appearing in Schedule 32.3, signed by the secretary of the association, shall accompany the articles of continuance.

59.4 The fee payable on application for continuance of a student’s association as a cooperative is \$145. That fee shall be indexed in the manner prescribed in section 69.1.”.

21. Section 61 is amended by striking out the word “social” in the French text.

22. Section 62 is amended by striking out the word “social” in the French text.

23. Section 65 is amended by substituting the word “triplicate” for the word “duplicate”.

24. The following is added at the end of the Regulation:

“**71.** The fee payable on application for retroactive revocation of the dissolution of a cooperative, a federation or a confederation is \$175. That fee shall be indexed in the manner prescribed in section 69.1.

72. For the purposes of section 211.5 of the Act, the word “business” has the same meaning as the word “transactions” defined in section 45 of this Regulation in accordance with the cooperative purpose being pursued.

73. The certificate of assignment of a name provided for in section 19 of the Act shall be in the form appearing in Schedule 38.

74. The certificate of amendment of articles provided for in section 211.6 of the Act shall be in the form appearing in Schedule 39.”.

25. Schedules 1 to 24 and 29 to 39 attached to this Regulation are substituted for Schedules 1 to 24 and 29 to 37.

26. Schedules 25 to 28 are revoked.

27. This Regulation comes into force on 14 February 1997.



Gouvernement du Québec
 Ministère de l'Industrie, du Commerce,
 de la Science et de la Technologie
 Direction des coopératives

Schedule 1 (s. 1)

ARTICLES OF INCORPORATION OF A COOPERATIVE

1. Name
2. Judicial district of Québec in which the cooperative is domiciled
3. Purpose
4. Indicate whether the cooperative elects to be governed by Chapter I of Title II of the Act.
5. Other provisions
DEPARTMENTAL USE ONLY
Constitution
<div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="border-top: 1px solid black; width: 150px; text-align: center;">(date)</div> <div style="border-top: 1px solid black; width: 150px; text-align: center;">(signature)</div> </div>

Enregistrement

Numéro de dossier: _____

Schedule 1 (s. 1)

ARTICLES OF INCORPORATION OF A COOPERATIVE (cont.)

6. Founders: Read the instructions carefully before completing this section.		
6.1 Natural persons: If space is insufficient, attach a sheet.		
NAME	DOMICILE, INCLUDING POSTAL CODE	SIGNATURE

6.2 Partnerships: If space is insufficient, attach a sheet.	
Name:	
Domicile:	
Signature of the authorized person:	
NAME OF ITS MEMBERS	DOMICILE, INCLUDING POSTAL CODE

6.3 Legal persons: If space is insufficient, attach a sheet.			
NAME	DOMICILE, INCLUDING POSTAL CODE	ACT BY WHICH INCORPORATED	SIGNATURE OF THE AUTHORIZED PERSON

Numéro de dossier: _____



Gouvernement du Québec
Ministère de l'Industrie, du Commerce,
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Direction des coopératives

Schedule 2 (s. 2)

**APPLICATION AND NOTICES TO ACCOMPANY
THE ARTICLES OF INCORPORATION OF A COOPERATIVE**

We, the undersigned, founders of the _____
(name of the cooperative being formed)

hereby apply to the Minister for incorporation of the cooperative, and we give notice:

(1) that the person designated to act as provisional secretary is:

_____ (name)

_____ (domicile, including postal code)

_____ (area code, office and residential telephone numbers, fax number)

(2) that the method and time limit for calling an organization meeting are as follows:

method:

_____ (one method only)

time limit: _____ (number of days between the notice of a meeting and the date of the meeting)

(3) that the domicile of the cooperative whose incorporation is applied for is:

_____ (complete address, including postal code)

Signature of two founders

Signature: _____
(founder and signatory of the articles)

Date: _____

Signature: _____
(founder and signatory of the articles)

Name and domicile of the person or organization that filled out these documents, if different from the provisional secretary

_____ (name)

_____ (address, telephone number and fax number)



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 Direction des coopératives

Schedule 4 (s. 4)

ATTESTATION BY A MEMBER OF A PARTNERSHIP THAT IS A FOUNDER OF A COOPERATIVE

I, the undersigned, a member of _____
 (name of the partnership)

_____, hereby attest that the members of this partnership have validly decided
 that the partnership is to be a founder of _____
 (name of the cooperative being formed)

and that _____ is authorized to sign the articles of
 (name)

incorporation on behalf of the partnership.

Date: _____ Signature: _____
 (signatory other than the authorized person)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



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Direction des coopératives

Schedule 5 (s. 13)

**ARTICLES OF AMENDMENT OF A COOPERATIVE,
A FEDERATION OR A CONFEDERATION**

1. Name
2. The articles are amended as follows:
3. Date of the amendment: <input type="checkbox"/> date of signature by the Minister <input type="checkbox"/> later date: _____
4. Signature of the authorized director: <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">_____</div> <div style="text-align: center;">_____</div> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> (date) (signature) </div>
DEPARTMENTAL USE ONLY
Acceptation <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">_____</div> <div style="text-align: center;">_____</div> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> (date) (signature) </div>

Enregistrement

Numéro de dossier: _____



Gouvernement du Québec
Ministère de l'Industrie, du Commerce,
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Direction des coopératives

Schedule 6 (s. 14)

**APPLICATION AND ATTESTATION TO ACCOMPANY
THE ARTICLES OF AMENDMENT**

Application

Whereas _____
(name of the cooperative)

is governed by the Cooperatives Act and has adopted a by-law amending its articles as shown in the articles of amendment attached hereto;

I, the undersigned, a director duly authorized by that by-law, hereby apply to the Minister for acceptance of the amendment.

Date: _____
(signature)

Attestation

I, the undersigned, the secretary of _____
(name of the cooperative)

hereby attest that at a general meeting regularly called and held on _____, a by-law amending the articles,

as shown in the articles of amendment attached hereto, and authorizing _____

(name of the authorized person)

a director, to sign those articles, was validly adopted in accordance with the provisions of section 119 of the Act.

Date: _____
(signature)

SCHEDULE 7 (s. 17)**MINIMUM CONTENT OF THE FINANCIAL STATEMENTS OF COOPERATIVES GOVERNED BY SECTION 17 OF THE REGULATION**

1. The financial statements must include:
- (1) the balance sheet;
 - (2) the statement of earnings;
 - (3) the statement of the reserve.
2. The balance sheet must be drawn up so as to represent faithfully the financial position at the end of the fiscal year and must present the following items separately:
- (1) cash on hand;
 - (2) accounts receivable and provision for bad debts;
 - (3) the amount overdue or not resulting from the ordinary course of business, due from directors;
 - (4) the value of inventory with an indication of the basis of evaluation;
 - (5) total short-term assets;
 - (6) investments, indicating the name of the business, the nature of the investment and the basis of evaluation;
 - (7) capital assets, indicating the following classes separately: land, buildings, furnishings and rolling stock, and indicating for each class and the total of all classes: the cost of purchase, the amount of the accumulated depreciation, the depreciated value;
 - (8) deferred charges;
 - (9) total assets;
 - (10) short-term borrowings;
 - (11) accounts payable;
 - (12) accrued expenses;
 - (13) deferred income;
 - (14) the part of the long-term debt maturing during the year;
 - (15) total short-term liabilities;
 - (16) long term-debts, indicating for each one:
 - (a) the type of debt,
 - (b) the security,
 - (c) the interest rate,
 - (d) the manner of repayment;
 - (17) rebates allotted in the form of loans;
 - (18) total liabilities.
- The heading "Equity" follows the presentation of the above items and is divided into three sections: Participating Preferred Shares, Members' Equity and Equity of the Cooperative.
- The "Participating Preferred Shares" section states only the amount of the paid-up participating preferred shares.
- The "Members' Equity" section states only:
- (19) the amount of the qualifying shares subscribed;
 - (20) the amount of the paid-up common shares;
 - (21) the amount of the paid-up preferred shares;
 - (22) the total for that section.
- The "Equity of the Cooperative" section states:
- (23) the operating surplus or surplus earnings that must be allocated according to section 143 of the Act;
 - (24) the amount of the reserve referred to in section 145 of the Act;
 - (25) the amount of the contributed surplus and the appraisal increase credits, if any;
 - (26) the total for that section;
 - (27) the total under the heading "Equity";

(28) the total resulting from adding the liabilities and the heading "Equity".

3. The statement of earnings must be drawn up so as to represent faithfully the earnings from the transactions of the fiscal year and must present the following items separately:

- (1) gross sales and revenue;
- (2) the cost of merchandise sold;
- (3) the gross operating surplus or surplus earnings;
- (4) expenditures, listing separately:
 - (a) salaries,
 - (b) depreciation on capital assets,
 - (c) interest charges;
- (5) the operating surplus or surplus earnings or the operating deficit;
- (6) under the heading "Other Earnings":
 - (a) rebates from a federation or another cooperative,
 - (b) extraordinary items;
- (7) the operating surplus or surplus earnings or the deficit for the fiscal year;
- (8) the interest paid on the preferred shares and participating preferred shares, other than interest paid as participation in the operating surplus or surplus earnings;
- (9) the operating surplus or surplus earnings that must be allocated according to section 143 of the Act or the deficit, as the case may be, added together with the interest paid on the preferred shares and participating preferred shares, if any.

The expression "surplus earnings" may be used for all categories of cooperatives, whereas the expression "operating surplus" may be used only in the case of cooperatives that supply goods or services.

4. The statement of the reserve indicates:

(1) the balance at the end of the preceding fiscal year;

(2) the operating surplus or surplus earnings for the preceding fiscal year that must be allocated according to section 143 of the Act;

(3) the details of the rebates allotted by the last annual general meeting;

(4) the interest paid as participation in the operating surplus or surplus earnings on the participating preferred shares, if any;

(5) taxes paid or recovered;

(6) any adjustment required;

(7) the deficit for the fiscal year added together with the interest paid on the preferred shares and participating preferred shares, if any.

5. The recommendations of the board of directors in regard to the allocation of the operating surplus or surplus earnings, the taxes resulting therefrom and their effects on the financial statements must be indicated in a note in the financial statements.

6. The notes in the financial statements must provide the following information in separate notes:

(1) the rate of interest on rebates allotted in the form of loans and the terms of repayment;

(2) the number of qualifying shares referred to in section 38.3 of the Act, the terms of payment for those shares and the total value of the shares held by members who are deceased, have resigned or have been expelled, if that value exceeds 5% of the value of the paid-up shares;

(3) the conditions for redemption or repayment, the privileges, rights or restrictions attached to preferred shares and participating preferred shares and the amount of interest in arrears on those shares;

(4) the proportion of the transactions that the cooperative has carried out with its members within the meaning of section 45 of the Regulation.



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 Direction des coopératives

Schedule 8 (s. 27)

**ARTICLES OF ORDINARY AMALGAMATION OF
 A COOPERATIVE OR A FEDERATION**

1. Name of the cooperative or federation resulting from the amalgamation	2. Judicial district of Québec in which it is domiciled	
3. Purpose		
4. Indicate whether the cooperative elects to be governed by Chapter I of Title II of the Act.		
5. Territory in which members are recruited (in the case of a federation)		
6. Other provisions		
7. Date of the amalgamation: <input type="checkbox"/> date of signature by the Minister <input type="checkbox"/> later date: _____		
8. NAME OF THE COOPERATIVES OR FEDERATIONS AMALGAMATING	SIGNATURE OF THE AUTHORIZED DIRECTOR	DATE

DEPARTMENTAL USE ONLY
Autorisation
_____ (date)
_____ (signature)

Enregistrement

Numéro de dossier: _____



Gouvernement du Québec
 Ministère de l'Industrie, du Commerce,
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 Direction des coopératives

Schedule 9 (s. 28)

**APPLICATION AND NOTICES TO ACCOMPANY
 THE ARTICLES OF ORDINARY AMALGAMATION**

Whereas

(name)

(name)

(name)

are governed by the Cooperatives Act;

Whereas those cooperatives or federations have made an agreement to amalgamate in accordance with section 155 of the Act, a copy of that agreement being attached hereto;

Whereas at a special meeting regularly called and held, each of the cooperatives or federations has validly adopted a by-law to approve that agreement and to authorize each of us respectively to sign the articles;

We, the undersigned, duly authorized directors, hereby apply to the Minister to authorize the amalgamation, and we give notice:

(1) that the address of the domicile of the cooperative or federation that will result from the amalgamation is

_____;

(2) that the date on which its fiscal year will end is

_____;

(3) that the auditor appointed is

_____;

(4) that the by-laws were validly adopted at a special meeting regularly called and held by each amalgamating cooperative or federation;

(5) that the cooperative or federation is affiliated with _____
 (name of the federation in the case of a cooperative)

(name of the confederation in the case of a federation)

(name)

Date: _____

(signature)

(name)

Date: _____

(signature)

(name)

Date: _____

(signature)



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Schedule 10 (s. 29)

**ATTESTATION BY THE SECRETARY OF AN AMALGAMATING COOPERATIVE
OR FEDERATION TO ACCOMPANY THE ARTICLES OF ORDINARY AMALGAMATION**

I, the undersigned, the secretary of _____
(name of the cooperative or federation)

hereby attest that the by-laws prescribed by section 156 of the Act were validly adopted at a special meeting regularly

called and held on _____ and that _____
(date) (name of the authorized person)

a director, was authorized to sign the articles.

Date: _____
(signature)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



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Schedule 11 (s. 30)

**AUDITOR'S CERTIFICATE TO ACCOMPANY
THE ARTICLES OF ORDINARY AMALGAMATION**

I, the undersigned, have been appointed in accordance with the Act as auditor of _____

(name of the cooperative or federation resulting from the amalgamation)

the cooperative or federation resulting from the amalgamation of the following cooperatives or federations:

(name)

(name)

(name)

I have examined the *pro forma* balance sheet resulting from the consolidation of the balance sheets of the amalgamating cooperatives or federations, and according to that balance sheet:

(1) there is no reason to believe that the cooperative or federation resulting from the amalgamation will be unable to discharge its liabilities as they fall due;

(2) the book value of the assets of the cooperative or federation resulting from the amalgamation:

- is not less than the total of its liabilities and the sums representing the value of its paid-up common shares;
- is less than the total of its liabilities and the sums representing the value of its paid-up common shares, and all the creditors have consented to the amalgamation.

Date: _____ (signature)



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 Direction des coopératives

Schedule 12 (s. 32)

**ARTICLES OF AMALGAMATION BY ABSORPTION
 OF A COOPERATIVE OR A FEDERATION**

1. Name of the absorbing cooperative or federation		
2. Judicial district of Québec in which it is domiciled		
3. Purpose		
4. Indicate whether the cooperative is governed by Chapter I of Title II of the Act.		
5. Territory in which members are recruited (in the case of a federation)		
6. Other provisions		
7. Date of the amalgamation: <input type="checkbox"/> date of signature by the Minister <input type="checkbox"/> later date: _____		
8. Absorbing cooperative or federation		
NAME	SIGNATURE OF THE AUTHORIZED DIRECTOR	DATE
9. Cooperative or federation absorbed		
NAME	SIGNATURE OF THE AUTHORIZED DIRECTOR	DATE

DEPARTMENTAL USE ONLY	
Autorisation <div style="display: flex; justify-content: space-around; margin-top: 10px;"> _____ (date) _____ (signature) </div>	

Enregistrement

Numéro de dossier: _____



Gouvernement du Québec
Ministère de l'Industrie, du Commerce,
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Direction des coopératives

Schedule 13 (s. 33)

**APPLICATION AND NOTICES TO ACCOMPANY THE ARTICLES
OF AMALGAMATION BY ABSORPTION**

Whereas

(name of the absorbing cooperative or federation)

(name of the absorbed cooperative or federation)

(name of the absorbed cooperative or federation)
are governed by the Cooperatives Act;
Whereas those cooperatives or federations have made an agreement to amalgamate by absorption, in accordance with section 165 of the Act, a copy of that agreement being attached hereto;
Whereas at a special meeting regularly called and held, each cooperative or federation absorbed has validly adopted a by-law to approve the agreement and to authorize a director to sign the articles;
Whereas at a special meeting regularly called and held, the board of directors of the absorbing cooperative or federation has validly adopted a resolution to approve the agreement and to authorize a director to sign the articles;
We, the undersigned, duly authorized directors, hereby apply to the Minister to authorize the amalgamation, and we give notice:
(1) that the address of the domicile of the absorbing cooperative or federation is
_____;
(2) that the date on which the fiscal year of the absorbing cooperative or federation ends is
_____;
(3) that the auditor of the absorbing cooperative or federation is
_____;
(4) that the absorbing cooperative or federation is affiliated with
_____;
(name of the federation in the case of a cooperative)
_____;
(name of the confederation in the case of a federation)

(name of the absorbing cooperative or federation)
Date: _____
_____ (signature)

(name of the absorbed cooperative or federation)
Date: _____
_____ (signature)

(name of the absorbed cooperative or federation)
Date: _____
_____ (signature)



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Ministère de l'Industrie, du Commerce,
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Direction des coopératives

Schedule 14 (s. 34)

**ATTESTATION BY THE SECRETARY OF A COOPERATIVE OR
A FEDERATION ABSORBED BY AMALGAMATION
TO ACCOMPANY THE ARTICLES OF AMALGAMATION BY ABSORPTION**

I, the undersigned, the secretary of _____
(name of the cooperative or federation absorbed)

hereby attest that the by-law prescribed by section 166 of the Act was validly adopted at a special meeting regularly

called and held on _____ and that _____
(date) (name of the authorized person)

a director, was authorized to sign the articles.

Date: _____
(signature)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



Gouvernement du Québec
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Direction des coopératives

Schedule 15 (s. 35)

**ATTESTATION BY THE SECRETARY OF AN ABSORBING
COOPERATIVE OR FEDERATION TO ACCOMPANY
THE ARTICLES OF AMALGAMATION BY ABSORPTION**

I, the undersigned, the secretary of _____
(name of the absorbing cooperative or federation)

hereby attest that the by-law prescribed by section 168 of the Act was validly adopted at a meeting of the board of
directors regularly called and held on _____ and that _____
(date) (name of the authorized person)

a director, was authorized to sign the articles.

Date: _____
(signature)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



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Direction des coopératives

Schedule 16 (s. 36)

**AUDITOR'S CERTIFICATE TO ACCOMPANY
THE ARTICLES OF AMALGAMATION BY ABSORPTION**

I, the undersigned, the auditor of _____
(name of the absorbing cooperative or federation)

have examined the *pro forma* balance sheet resulting from the consolidation of the balance sheets of _____

(name of the absorbing cooperative or federation)

and of

(name of one of the absorbed cooperatives or federations)

(name of one of the absorbed cooperatives or federations)

and according to that balance sheet:

(1) there is no reason to believe that the absorbing cooperative or federation will be unable, as a result of the amalgamation by absorption, to discharge its liabilities as they fall due;

(2) the book value of the assets of the absorbing cooperative or federation will not be less, as a result of the amalgamation, than the total of its liabilities and the sums representing the value of its paid-up common shares.

Date: _____

(signature)



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de la Science et de la Technologie
Direction des coopératives

Schedule 17 (s. 38)

**ARTICLES OF AMALGAMATION BETWEEN A COOPERATIVE, A FEDERATION
OR A CONFEDERATION AND A COMPANY**

1. Name of the amalgamating cooperative, federation or confederation		
2. Judicial district of Québec in which it is domiciled		
3. Purpose		
4. Indicate whether the cooperative is governed by Chapter I of Title II of the Act.		
5. Territory in which members are recruited (in the case of a federation or confederation)		
6. Other provisions		
7. Date of the amalgamation:		
<input type="checkbox"/> date of signature by the Minister		
<input type="checkbox"/> later date: _____		
8. Amalgamating cooperative, federation or confederation		
NAME	SIGNATURE OF THE AUTHORIZED DIRECTOR	DÂTE
9. Amalgamating company		
NAME	SIGNATURE OF THE AUTHORIZED DIRECTOR	DATE

DEPARTMENTAL USE ONLY	
Autorisation	
_____	_____
(date)	(signature)

Enregistrement

Numéro de dossier: _____



Gouvernement du Québec
Ministère de l'Industrie, du Commerce,
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Direction des coopératives

Schedule 18 (s. 39)

**APPLICATION AND NOTICES TO ACCOMPANY THE ARTICLES
OF AMALGAMATION BETWEEN A COOPERATIVE, A FEDERATION
OR A CONFEDERATION AND A COMPANY**

Whereas _____
(name of the cooperative, federation or confederation)

is governed by the Cooperatives Act;

Whereas _____
(name of the company)

is governed by the Companies Act of Québec, Part _____;
(I or I-A)

Whereas at a meeting regularly called and held, the board of directors of each of those legal persons has validly adopted the resolution provided for by section 173 of the Act and another resolution to authorize each of us respectively to sign the articles;

We, the undersigned, duly authorized directors, hereby apply to the Minister to authorize the amalgamation, and we give notice:

(1) that the address of the domicile of the cooperative, federation or confederation resulting from the amalgamation is _____;

(2) that the date on which its fiscal year ends is _____;

(3) that its auditor is _____;

(4) that it is affiliated with _____
(name of the federation in the case of a cooperative)

(name of the confederation in the case of a federation)

(name of the cooperative, federation or confederation)

Date: _____ (signature)

(name of the company)

Date: _____ (signature)



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Schedule 19 (s. 40)

**ATTESTATION BY THE SECRETARY OF A COOPERATIVE, A FEDERATION
OR A CONFEDERATION AMALGAMATING WITH A COMPANY**

I, the undersigned, the secretary of _____
(name of the cooperative, federation or confederation)

hereby attest that the by-law prescribed by section 173 of the Act was validly adopted at a meeting of the board of
directors regularly called and held on _____ and that _____
(date) (name of the authorized person)

a director, was authorized to sign the articles.

Date: _____ (signature)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



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Schedule 20 (s. 41)

**ATTESTATION BY THE SECRETARY OF A COMPANY AMALGAMATING WITH
A COOPERATIVE, A FEDERATION OR A CONFEDERATION**

I, the undersigned, the secretary of _____,
(name of the company)

hereby attest:

(1) that all the shares of the capital stock of the said company are held by

(name of the cooperative, federation or confederation)

(2) that the resolution prescribed by section 173 of the Act was validly adopted at a meeting of the board of directors
regularly called and held on _____ and that _____,
(date) (name of the authorized person)

a director, was authorized to sign the articles.

Date: _____ (signature)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



Gouvernement du Québec
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Schedule 21 (s. 42)

**AUDITOR'S CERTIFICATE TO ACCOMPANY THE
 ARTICLES OF AMALGAMATION OF A COOPERATIVE, A FEDERATION
 OR A CONFEDERATION WITH A COMPANY**

I, the undersigned, the auditor of _____
 (name of the cooperative, federation or confederation)

have examined the *pro forma* balance sheet resulting from the consolidation of the balance sheets of

 (name of the cooperative, federation or confederation)

and of

 (name of the company)

and according to that balance sheet:

(1) there is no reason to believe that the cooperative, federation or confederation resulting from the amalgamation will be unable to discharge its liabilities as they fall due;

(2) the book value of the assets of the cooperative, federation or confederation resulting from the amalgamation will not be less than the total of its liabilities and the sums representing the value of its paid-up common shares.

I further attest that all the shares of the capital stock of the company are held by

 (name of the cooperative, federation or confederation)

Date: _____ (signature)



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Schedule 22 (s. 46)

ARTICLES OF INCORPORATION OF A FEDERATION OR A CONFEDERATION

1. Name
2. Judicial district of Québec in which it is domiciled
3. Purpose
4. Territory in which members are recruited
5. Other provisions

DEPARTMENTAL USE ONLY
Autorisation
<div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <hr style="width: 150px; border: 0; border-top: 1px solid black;"/> <p>(date)</p> </div> <div style="text-align: center;"> <hr style="width: 150px; border: 0; border-top: 1px solid black;"/> <p>(signature)</p> </div> </div>

Enregistrement

Numéro de dossier: _____



Gouvernement du Québec
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Schedule 23 (s. 47)

**APPLICATION AND NOTICES TO ACCOMPANY THE ARTICLES
 OF INCORPORATION OF A FEDERATION OR A CONFEDERATION**

In our capacity as founders of _____
 (name)

we hereby apply to the Minister to incorporate it, and we give notice:

(1) that the person designated to act as provisional secretary is:

 (name)

 (domicile, including postal code)

 (area code, office and residential telephone numbers, fax number)

(2) that the method and time limit for calling an organization meeting are as follows:

method: _____
 (one method only)

time limit: _____
 (number of days between the notice of a meeting and the date of the meeting)

(3) that the address of the domicile of the federation or confederation whose incorporation is applied for is _____

 (complete address, including postal code)

Signature of two founders

Founder: _____
 (name)

Date: _____

per: _____
 (signature)

Founder: _____
 (name)

Date: _____

per: _____
 (signature)



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Schedule 24 (s. 48)

**ATTESTATION TO ACCOMPANY THE ARTICLES OF
 INCORPORATION OF A FEDERATION OR A CONFEDERATION**

We, the undersigned, respectively the president and the secretary of _____

 (name)

hereby attest that the joining of that cooperative or federation to _____

 (name)

was validly authorized by a resolution of the board of directors duly ratified by the general meeting in accordance with

the provisions of section 229 of the Act and that _____
 (name of the authorized person)

was authorized to sign the articles on its behalf.

President: _____

Date: _____

Secretary: _____



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Schedule 29 (s. 55)

ARTICLES OF CONTINUANCE OF A COMPANY AS A COOPERATIVE

1. Name
2. Judicial district of Québec in which it is domiciled
3. Purpose
4. Indicate whether the cooperative elects to be governed by Chapter I of Title II of the Act.
5. Other provisions
6. Company applying for continuance:
<div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border-top: 1px solid black; width: 40%;"></div> <div style="border-top: 1px solid black; width: 40%;"></div> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> (name) </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border-top: 1px solid black; width: 30%;"></div> <div style="border-top: 1px solid black; width: 30%;"></div> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> (date) (signature of the authorized director) </div>

DEPARTMENTAL USE ONLY
Autorisation
<div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border-top: 1px solid black; width: 30%;"></div> <div style="border-top: 1px solid black; width: 30%;"></div> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> (date) (signature) </div>

Enregistrement

Numéro de dossier: _____



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Schedule 31 (s. 57)

**ATTESTATION BY THE SECRETARY OF A COMPANY
TO ACCOMPANY THE ARTICLES OF CONTINUANCE AS A COOPERATIVE**

I, the undersigned, the secretary of _____,
(name of the company)

hereby attest that the by-laws prescribed by section 263 of the Act were validly adopted at a meeting of the board of

directors regularly called and held on _____ and that _____,
(date) (name of the authorized person)

a director, was authorized to sign the articles of continuance and that the by-law approving the proposed continuance
was ratified by all the shareholders present or represented at a special meeting called for that purpose.

Date: _____
(signature)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



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Schedule 32 (s. 58)

**ATTESTATION BY THE SECRETARY OF A COMPANY TO ACCOMPANY
THE ARTICLES OF CONTINUANCE AS AN AGRICULTURAL COOPERATIVE**

I, the undersigned, the secretary of _____
(name of the company)

hereby attest that, in accordance with the proposed continuance of the company as an agricultural cooperative, all the members of the cooperative resulting from the continuance will be agricultural producers.

Date: _____

(signature)



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Schedule 32.1 (s. 59.1)

ARTICLES OF CONTINUANCE OF A STUDENT'S ASSOCIATION AS A COOPERATIVE

1. Name
2. Judicial district of Québec in which it is domiciled
3. Purpose
4. Other provisions
5. Association applying for continuance:
<div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="border-top: 1px solid black; width: 40%;"></div> <div style="border-top: 1px solid black; width: 40%; text-align: center;">(name)</div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="border-top: 1px solid black; width: 40%; text-align: center;">(date)</div> <div style="border-top: 1px solid black; width: 40%; text-align: center;">(signature of the authorized director)</div> </div>
DEPARTMENTAL USE ONLY
Continuation
<div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="border-top: 1px solid black; width: 40%;"></div> <div style="border-top: 1px solid black; width: 40%; text-align: center;">(signature)</div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="border-top: 1px solid black; width: 40%; text-align: center;">(date)</div> <div style="border-top: 1px solid black; width: 40%;"></div> </div>

Enregistrement

Numéro de dossier: _____



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Schedule 32.3 (s. 59.3)

**ATTESTATION BY THE SECRETARY OF A STUDENT'S ASSOCIATION
TO ACCOMPANY THE ARTICLES OF CONTINUANCE AS A COOPERATIVE**

I, the undersigned, the secretary of _____,
(name of the association)

hereby attest that the by-laws prescribed by section 263 of the Act were validly adopted at a meeting of the board of
directors regularly called and held on _____ and that _____,
(date) (name of the authorized person)

a director, was authorized to sign the articles of continuance and that the by-law approving the proposed continuance
was ratified by all the members present or represented at a special meeting called for that purpose.

Date: _____ (signature)

NOTE: The person authorized to sign the articles may not be the signatory of this attestation.



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Schedule 33 (s. 60)

THE ORGANIZATION MEETING OF
 A COOPERATIVE, A FEDERATION OR A CONFEDERATION

Return this report within 10 days following the meeting.

Name		
Mailing address		
No.	Street	
Municipality	Postal code	Telephone No. Area code

Cooperatives wishing to avail themselves of the provisions of section 61 of the Act by electing not to appoint directors must fill out the back of form 36.

Elected directors and executive officers. If necessary, attach a schedule.

Check if director

Position	Name	Domicile, including postal code	Telephone No.
President			
Vice-president			
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Treasurer			
<input type="checkbox"/> Director general or manager			
Director			
Director			
Director			
Director			
Director			
Director			
Director			

Date on which the fiscal year ends	
------------------------------------	--

At least five directors must be elected, except in a work cooperative, where the minimum is three.

Name and address of the auditor appointed		
Name		
Address (No., street, municipality)	Postal code	Telephone No. Area code
Name of the federation to which the cooperative is applying for affiliation (if applicable)		
Name of the confederation to which the federation is applying for affiliation (if applicable)		

Date of the meeting	
---------------------	--

File No.

Signature	Date
Secretary or authorized person	



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Schedule 34 (s. 61)

**NOTICE OF CHANGE OF ADDRESS OF THE HEAD OFFICE
 OF A COOPERATIVE, A FEDERATION OR A CONFEDERATION**

Notice is hereby given that the address of the head office of <hr style="border: 0; border-top: 1px solid black;"/> <div style="text-align: center;">(name)</div>	
is, within the boundaries of the judicial district indicated in its articles, now as follows:	
<hr style="border: 0; border-top: 1px solid black;"/> <div style="text-align: center;">(No.)</div>	<hr style="border: 0; border-top: 1px solid black;"/> <div style="text-align: center;">(street)</div>
<hr style="border: 0; border-top: 1px solid black;"/> <div style="text-align: center;">(municipality)</div>	<hr style="border: 0; border-top: 1px solid black;"/> <div style="text-align: center;">(postal code)</div>
Date: _____	_____ <div style="text-align: right;">(signature of the authorized person)</div>

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Date de réception:	Numéro de dossier: _____ Enregistrement



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Schedule 35 (s. 62)

**NOTICE OF CHANGE OF ADDRESS OF THE HEAD OFFICE
 OF A COOPERATIVE, A FEDERATION OR A CONFEDERATION
 WHEN THE HEAD OFFICE IS TRANSFERRED TO ANOTHER JUDICIAL DISTRICT**

Notice is hereby given that the address of the head office of

_____ (name)

is:

_____ (No.) _____ (street)

_____ (municipality) _____ (postal code)

within the boundaries of the judicial district mentioned in the articles of amendment attached hereto.

Date: _____ (signature of the authorized person)

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	Enregistrement



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Schedule 37 (s. 64)

NOTICE OF CHANGE IN THE COMPOSITION OF THE BOARD OF DIRECTORS

Notice is hereby given that a change has been made in the composition of the board of directors of _____

(name)

dated _____.

As a result of this change, the composition of the board of directors is as follows:

POSITION	NAME	DOMICILE, INCLUDING POSTAL CODE	TELEPHONE
President			
Vice-president			
Director			
Director			
Director			
Director			
Director			
Director			
Director			
Director			
Director			
Director			
Director			
Director			

Date: _____

_____ (signature of the authorized person)

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Schedule 38 (s. 73)

**CERTIFICATE OF ASSIGNMENT
OF A NAME BY THE MINISTER**

Whereas _____ has failed to comply with an order of the Minister issued under section
(name)

18 of the Cooperatives Act (R.S.Q., c. C-67.2),

the Minister hereby assigns to it the following name: _____

Its articles are amended accordingly.

Date: _____

Signature

Dossier:



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Schedule 39 (s. 74)

**CERTIFICATE OF AMENDMENT
OF ARTICLES BY THE MINISTER**

Whereas _____ has failed to comply with an order of the Minister issued under
(name)

section 211.5 of the Cooperatives Act (R.S.Q., c. C-67.2), the Minister hereby amends its articles as follows:

**THIS COOPERATIVE IS NO LONGER SUBJECT TO THE PROVISIONS OF CHAPTER I OF TITLE II
OF THE COOPERATIVES ACT.**

Date: _____

Signature

Dossier: