

Gouvernement du Québec

O.C. 58-97, 22 January 1997

An Act to foster the development of manpower training (1995, c. 45)

Eligible training expenditures

— **Regulation**

— **Amendments**

Regulation amending the Regulation respecting eligible training expenditures

WHEREAS the Société québécoise de développement de la main-d'œuvre may, under section 20 of the Act to foster the development of manpower training, make regulations to define eligible training expenditures for the purposes of the Act;

WHEREAS the Regulation respecting eligible training expenditures was made by Order in Council 1586-95 dated 6 December 1995;

WHEREAS on 28 November 1996, the Société made the draft regulation amending the Regulation respecting eligible training expenditures;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be approved without having been published as prescribed in section 8 of the Act if the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has approved it is of the opinion that the urgency of the situation requires it;

WHEREAS in the opinion of the Government, the urgency due to the following circumstances justifies the absence of prior publication and such coming into force:

— the amended regulation must be in force at the beginning of 1997 to enable employers governed by the regulation to take it into account in the final calculation of the manpower training development contribution they must declare, for 1996, before the end of February 1997;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Employment and Solidarity:

THAT the Regulation amending the Regulation respecting eligible training expenditures, attached to this Order in Council, be approved.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation amending the Regulation respecting eligible training expenditures

An Act to foster the development of manpower training (1995, c. 43, s. 20, par. 1 and 2)

1. Section 1 of the Regulation respecting training expenditures enacted by order-in-council 1586-95 of December 6, 1995 is amended

1° by adding, in paragraph 1°, after the words “training body, including a non-profit organization”, the words “a multi-employer training service”;

2° by adding, in paragraph 6° and after the word “employer”, the words “, including a reimbursement to one of its employees,”;

3° by adding, in paragraph 12° and after the word “including”, the words “the wages and”;

4° by adding, in paragraph 19° and after the word “institution” the words “, to a training business” and, at the end of the paragraph:

“a training business is a non-profit legal person which, for individualized training and learning purposes, recreates all the activities inherent in a commercial enterprise, but without producing or delivering goods or services.”;

5° by replacing, in paragraph 20°, the words “to a body mentioned in paragraph 19°”, with the words “to a recognized training establishment, a training business or a body recognized under section 8 of the Act”;

6° by replacing, in paragraphs 23° and 24°, the words “cost incurred” with the words “wages and expenses incurred”;

7° by adding, after the end of the first sub-section, the following paragraph.

“25° the annual depreciation cost for the acquisition of equipment assigned exclusively for training purposes and used mainly for employees, as well as the annual depreciation cost for the acquisition, construction or preparation of premises in Québec, under the same conditions.”.

2. Section 2 is amended by replacing, in the first sub-section, “and 17°” with “17°, 23° and 24°”.

3. Section 4 is amended by replacing, in the second sub-section, sub-paragraph *i* of paragraph 3° with the following:

“i. proof that an attestation clearly specifying the goal of a training activity can be issued, to the participant who successfully completes it, by his employer, at least once a year and upon the employee’s departure, if he does not receive such an attestation of achievement from the educational establishment, the body or the trainer who provided it;”.

4. Section 7 is amended:

1° by adding, after paragraph 3°, the following:

“3.1° the word “trainee” also includes the person placed with an employer as part of occupational training or training in preparation for employment offered by a community body accredited by the Société as a training body;

3.2° the word “training” includes occupational health and safety training provided it is related to the performance of a job;”;

2° by replacing, in paragraph 5°, “and 17°” with “17°, 23° and 24°”;

3° by replacing, in paragraph 10°, the words “by the employer’s personnel” with the words “by an employee”;

4° by adding, after paragraph 10°, the following:

“10.1 for the purposes of paragraph 25° of section 1, the annual depreciation cost corresponds to the amount that would be determined pursuant to schedule 1 if property covered by paragraph 25° of section 1 was, during the year, assigned exclusively to training the employer’s personnel;”;

5° by adding, at the end of paragraph 13°, the following:

“this provision does not apply to:

— a sheltered work centre with a certificate issued by the Office des personnes handicapées by virtue of section 37 of the Act to secure the handicapped in the exercise of their rights (R.S.Q., c. E-20.1);

— a day care centre with a permit from the Office des services de garde à l’enfance by virtue of section 3 of the Act respecting Child Day Care (R.S.Q., c. S-4.1);

— an ambulance enterprise holding a permit issued under the Public Health Protection Act (R.S.Q., c. P-35) and the Corporation d’urgences-santé of the Metropolitan Montréal region.”.

5. Schedule 1 is amended:

1° in paragraph 1° of the French version, the changes are grammatical in nature and do not affect the English text;

2° by replacing paragraph 3° with the following:

“3° where the depreciable property is premises, its capital cost or proceeds of alienation, as the case may be, corresponds, for the employer, to the portion of the cost of the immovable borne by the employer or to the proceeds of the alienation attributable to those premises;”.

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

1202

M.O., 1997

Order number 11 of the Minister of Finance dated 15 January 1997

Financial Administration Act
(R.S.Q., c. A-6, s. 69.06)

CONCERNING certain forms relating to the book based system

CONSIDERING section 69.06 of the Financial Administration Act, which provides that the information to be furnished by participants in the book based system shall be determined by the Minister in the forms he prescribes;

CONSIDERING the Regulation respecting savings products, made in accordance with section 69.04 of the Financial Administration Act;

CONSIDERING that the Minister of Finance deems it advisable to prescribe certain forms for the purposes of participation in the Québec Savings Products Retirement Income Fund, the Québec Saving Products Life Income Fund and the Québec Savings Products Locked-in Retirement Account;

THEREFORE, the Minister of Finance prescribes the forms attached to this Order and fixes their coming into force on the day of their publication in the *Gazette officielle du Québec*.

Québec, 15 January 1997

BERNARD LANDRY,
Minister of Finance