

Regulations and Other Acts

Gouvernement du Québec

O.C. 1168-97, 10 September 1997

An Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10)

Amendment to Schedule VI to the Act

Amendment to Schedule VI to the Act respecting the Government and Public Employees Retirement Plan

WHEREAS under the first paragraph of section 217 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the interest payable under that Act is that provided for in Schedule VI in respect of the period indicated therein;

WHEREAS under the first paragraph of section 220 of that Act, the Government may, by order, amend Schedules I, II, II.1, II.2, III, III.1 and VI to that Act, and any such order may have effect 12 months or less before it is made;

WHEREAS by Order in Council 1154-96 dated 18 September 1996, the Government amended Schedule VI in order to provide for the interest payable under that Act from 1 August 1996;

WHEREAS it is expedient to amend Schedule VI, in order to provide for the interest payable under that Act from 1 August 1997;

IT IS ORDERED, therefore, upon the recommendation of the Minister for Administration and the Public Service, Chairman of the Conseil du trésor:

THAT the Amendment to Schedule VI to the Act respecting the Government and Public Employees Retirement Plan, attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Amendment to Schedule VI to the Act respecting the Government and Public Employees Retirement Plan

An Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10, s. 220)

1. Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q.,

c. R-10), amended by Orders in Council 1154-96 dated 18 September 1996, is further amended

(1) by substituting “1 August 1996 to 31 July 1997” for “from 1 August 1996” in the last line; and

(2) by adding “12.15 % from 1 August 1997” at the end.

2. This Order in Council has effect from 1 August 1997.
1741

Gouvernement du Québec

O.C. 1183-97, 10 September 1997

An Act to promote the capitalization of small and medium-sized businesses (R.S.Q., c. A-33.01)

Capitalization of small and medium-sized businesses — Amendments

Regulation to amend the Regulation respecting the capitalization of small and medium-sized businesses

WHEREAS under section 20 of the Act to promote the capitalization of small and medium-sized businesses (R.S.Q., c. A-33.01), the Government may make regulations regarding the application of that Act;

WHEREAS the Regulation respecting the capitalization of small and medium-sized businesses was made by Order in Council 1147-92 dated 5 August 1992;

WHEREAS the Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec (1997, c. 3) is in force;

WHEREAS that Act amends in particular the Taxation Act (R.S.Q., c. I-3) in order to make amendments, *inter alia*, of a terminological nature which result from the adoption of the Civil Code of Québec;

WHEREAS certain provisions of the Regulation respecting the capitalization of small and medium-sized businesses refer to the Taxation Act;

WHEREAS it is expedient to amend that Regulation in order to make concordance amendments with the Taxation Act;

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

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

WHEREAS the Government is of the opinion that the Regulation respecting the capitalization of small and medium-sized businesses is of a fiscal nature;

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

THAT the Regulation to amend the Regulation respecting the capitalization of small and medium-sized businesses, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the capitalization of small and medium-sized businesses (*)

An Act to promote the capitalization of small and medium-sized businesses
(R.S.Q., c. A-33.01, s. 20)

1. Section 1 of the Regulation respecting the capitalization of small and medium-sized businesses is amended in the French text

(1) by substituting the following for paragraph 2:

“2° l’expression “corporation associée” désigne une “société associée” selon le sens que lui donnent les articles 21.20 à 21.25 de la Loi sur les impôts (L.R.Q., c. I-3);”;

* The Regulation respecting the capitalization of small and medium-sized businesses, made by Order in Council 1147-92 dated 5 August 1992 (1992, *G.O.* 2, 4195), was last amended by the Regulation made by Order in Council 1261-94 dated 17 August 1994 (1994, *G.O.* 2, 3838). For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1997, updated to 1 March 1997.

(2) by adding the following at the end of paragraph 7:

“Aux fins de la Loi sur les impôts, l’expression “corporation liée” désigne une “société liée”;”;

(3) by substituting the word “société” for the word “corporation” wherever it appears in paragraph 9.

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

1739

Gouvernement du Québec

O.C. 1184-97, 10 September 1997

An Act respecting Québec business investment companies
(R.S.Q., c. S-29.1)

Québec Business Investment Companies — Amendments

Regulation to amend the Québec Business Investment Companies Regulation

WHEREAS under section 16 of the Act respecting Québec business investment companies (R.S.Q., c. S-29.1), the Government may make regulations regarding the application of that Act;

WHEREAS the Québec Business Investment Companies Regulation was made by Order in Council 1627-85 dated 14 August 1985;

WHEREAS the Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec (1997, c. 3) is in force;

WHEREAS that Act amends in particular the Taxation Act (R.S.Q., c. I-3) in order to make amendments, *inter alia*, of a terminological nature which result from the adoption of the Civil Code of Québec;

WHEREAS certain provisions of the Québec Business Investment Companies Regulation refer to the Taxation Act;

WHEREAS it is expedient to amend that Regulation in order to make harmonization amendments with the Taxation Act;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published pursuant to section 8 of