WHEREAS it is expedient to amend the By-law;

WHEREAS under the above-mentioned section, the General Council adopted the Regulation to amend the By-law respecting accounting and trust accounts of advocates;

WHEREAS under section 95.3 of the Professional Code, the executive director of the Barreau du Québec sent a draft of the Regulation to every member of the Order, at least thirty days before its adoption by the General Council;

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 25 June 1997 with a notice that it could be submitted to the Government for approval upon the expiry of 45 days following the date of that publication;

WHEREAS in accordance with section 95 of the Professional Code, the Office des professions du Québec has made its recommendation;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT the Regulation to amend the By-law respecting accounting and trust accounts of advocates, attached to this Order in Council, be approved.

MICHEL CARPENTIER, Clerk of the Conseil exécutif

Regulation to amend the By-law respecting accounting and trust accounts of advocates⁽¹⁾

Professional Code (R.S.Q., c. C-26, s. 89)

L Section 4.02 of the By-law respecting accounting and trust accounts of advocates is amended by substituting the date "1 April" for "31 January".

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

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Gouvernement du Québec

O.C. 1704-97, 17 December 1997

Consumer Protection Act (R.S.Q., c. P-40.1)

Sale of prearranged funeral services and sepultures by itinerant merchants

Adoption of rules of conduct concerning the sale of prearranged funeral services and sepultures by itinerant merchants

WHEREAS under section 314 of the Consumer Protection Act (R.S.Q., c. P-40.1), the president of the Office de la protection du consommateur may accept a voluntary undertaking from a person with the object of governing the relations between a merchant, or group of merchants, and consumers;

WHEREAS under section 315.1 of the Consumer Protection Act, the Government may, by order, extend the application of a voluntary undertaking made under section 314 of that Act to all merchants in the same sector of activity, for all or part of the territory of Québec;

WHEREAS sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures (R.S.Q., c. A-23.001, being parties to prearranged funeral services contracts or prepurchased sepulture contracts, have made the voluntary undertaking to comply with rules of conduct concerning that matter;

WHEREAS by Order in Council 1533-93 dated 3 November 1993, the application of those rules of conduct have been extended to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures, for all the territory of Québec;

WHEREAS that voluntary undertaking expires on 31 December 1997 and sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures have made a new voluntary undertaking to comply with rules of conduct concerning that matter;

WHEREAS it is expedient, in the public interest, to extend the application of that new voluntary undertak-

¹ The By-law respecting accounting and trust accounts of advocates (R.R.Q., 1981, c. B-1, r. 3) was amended by the Regulation approved by Order in Council 816-95 dated 14 June 1995 (1995, *G.O.* 2, 1881).

ing to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures, for all the territory of Québec;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), notice was given in Part 2 of the *Gazette officielle du Québec* of 27 August 1997 that the Government could extend the application of the voluntary undertaking attached hereto to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures, for all the territory of Québec;

WHEREAS it is expedient to make this Order in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister of Relations with the Citizens and Immigration, responsible for consumer protection:

THAT the application of the voluntary undertaking attached to this Order in Council be extended to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures for all the territory of Québec;

THAT this Order in Council comes into force on 1 January 1998.

MICHEL CARPENTIER, Clerk of the Conseil exécutif

VOLUNTARY UNDERTAKING

For the purpose of offering buyers of prearranged funeral services and sepultures the highest standards of quality, professionalism, integrity and ethics in strict compliance with the Act, THE SELLER UNDERTAKES AS FOLLOWS:

Rules respecting operations

1. When meeting a consumer or talking with him on the telephone, the Seller or his representative shall identify himself and the firm for which he works.

2. The Seller or his representative shall always carry an identification card bearing his photograph, his name and the name and address of the firm for which he works.

3. Before visiting a consumer's domicile or residence, the Seller or his representative shall obtain his specific authorization at least 24 hours in advance.

4. Any visit by the Seller or his representative to the domicile or residence of a consumer shall be of reason-

able duration, depending on the particular circumstances of each case, and shall not last more than 2 hours; it shall take place between 9:30 a.m. and 10:00 p.m.

5. The Seller or his representative shall leave the domicile or residence of a consumer immediately when requested to do so, directly or indirectly, or as soon as the consumer expresses his intention not to enter into a contract.

6. When making his representations to a consumer, the Seller or his representative may use only verifiable and reasonable financial arguments, so as not to contravene the provisions of section 220 of the Consumer Protection Act (R.S.Q., c. P-40.1). In particular, but not restrictively, the Seller or his representative shall not suggest to the consumer that it would be advantageous for him to enter into a contract and shall not speculate on changes in prices.

7. All relevant information shall be given to the consumer in language readily understood by him and suited to the particular circumstances of each case.

8. In all cases, the Seller shall give the consumer the cancellation form provided for in Schedule I to the Act respecting prearranged funeral services and sepultures. The Seller shall also give the consumer all explanations necessary for him to understand the nature of that form without suggesting in any way that the form may not be useful or may be destroyed.

9. In all cases, the Seller or his representative shall encourage the consumer to send a copy of the prearrangement contract to a third person, in accordance with section 6 of the Act respecting prearranged funeral services and sepultures.

Prohibited practices

10. No soliciting shall be carried out nor shall any prearrangement contract be entered into in hospitals, reception centres, senior citizens' homes or other similar institutions, except at the express request of the persons solicited or their authorized representative.

11. No soliciting shall be carried out using lists of persons who have stayed in hospitals, reception centres, senior citizens' homes or other similar institutions, except at the express request of the persons solicited.

12. No soliciting shall be carried out with respect to a person who is known to have recently lost a family member or someone close, or with respect to a person who is ill or his family or relatives, except at the initial express request of the persons solicited.

13. No soliciting or entering into of a prearrangement contract shall be subject to the granting of a gift or the granting of a particular advantage.

14. During the year following the cancellation of a contract, the Seller or his representative shall not communicate with the consumer who cancelled his contract, except for administrative purposes related to issuing the consumer a refund in accordance with the provisions of the Act respecting prearranged funeral services and sepultures.

15. No consumer shall be pressured, intimidated or harassed. Any Seller or representative who does not immediately leave a consumer's domicile or residence when requested to do so or who, by any means whatsoever, communicates or attempts to communicate with that consumer during the year following the consumer's signifying his firm intention not to enter into a contract is deemed to contravene this section.

16. No consumer shall be solicited by telephone unless he makes an express request in advance.

Professional training

17. The Seller shall train his representatives and shall not issue identification cards to them until they have attained the required degree of professionalism.

18. The Seller's representatives shall be informed of the content of this voluntary undertaking during their professional training.

19. The Seller shall verify the quality of his representatives' work without giving prior notice, so as to ensure compliance with the rules set out in this voluntary undertaking.

Sanctions

20. A proper inquiry shall be conducted immediately upon receipt of a consumer's complaint pertaining to any of the provisions of this voluntary undertaking.

21. The appropriate sanctions shall be taken against any person who contravenes a provision of this voluntary undertaking.

22. All actions taken by the Seller's representatives shall incur the Seller's civil liability. In particular, but not restrictively, the Seller agrees to reimburse a consumer in full where a provision of this voluntary undertaking is contravened in respect of that consumer.

Final provisions

23. Failure by the Seller or by his representatives or assigns to honour their obligations under this voluntary undertaking constitutes a contravention of paragraph d of section 277 of the Consumer Protection Act.

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Gouvernement du Québec

O.C. 1707-97, 17 December 1997

Taxation Act (R.S.Q., c. I-3; 1995, c. 63)

An Act respecting the application of the Taxation Act (R.S.Q., c. I-4; 1995, c. 63; 1997, c. 3)

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31; 1997, c. 3; 1997, c. 14)

An Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5)

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9; 1994, c. 23; 1996, c. 2; 1997, c. 3)

Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting the application of the Taxation Act (1980), the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan and the Regulation respecting contributions to the Québec Pension Plan

WHEREAS under subparagraphs *e*.2 and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), amended by section 227 of Chapter 63 of the Statutes of 1995, the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of that Act;

WHEREAS under section 9, section 12, amended by section 75 of the Chapter 3 of the Statutes of 1997, and subparagraph *iii* of paragraph *b* of section 83, also amended by section 75 of Chapter 3 of the Statutes of