

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 as prescribed by section 8 of that Act if the authority making 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 made it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18 of that Act, the reason justifying the absence of prior publication and such coming into force shall be published with the regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies such coming into force:

— the amendments made to the Regulation respecting financial assistance for education expenses will allow, for the purposes of calculation of financial assistance granted as scholarships, not to take into account any income earned during an election by certain election officers;

— since the amendments made to the Regulation respecting financial assistance for education expenses should apply for the 1998-1999 year of allocation, the time required for prior publication and coming into force of the Regulation would make it impossible to take the amendments into account at the proper time;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Education:

THAT the Regulation to amend the Regulation respecting financial assistance for education expenses, attached hereto, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting financial assistance for education expenses^(*)

An Act respecting financial assistance for education expenses
(R.S.Q., c. A-13.3, s. 57; 1997, c. 90, s. 12)

1. Schedule II to the Regulation respecting financial assistance for education expenses is amended by adding the following paragraph at the end:

“For the purposes of subparagraph 1 of the first paragraph, income earned during an election as an enumerator, as a polling officer or, on the condition that the person be designated by power of attorney, as a representative of a candidate, shall not be taken into account.”.

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

2599

Notice

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001)

Interest

Notice is hereby given that the Commission de la santé et de la sécurité du travail adopted the final text of the “Regulation respecting interest”, the text of which appears below.

This Regulation was prepublished in accordance with the Regulations Act (R.S.Q., c. R-18.1) on page 4030 of the *Gazette officielle du Québec* of 30 September 1998 with a Notice that, upon the expiry of 45 days following that publication, the Commission de la santé et de la sécurité du travail could adopt the final text.

TREFFLÉ LACOMBE,
Chairman of the board and chief executive officer of the Commission de la santé et de la sécurité du travail

* The Regulation respecting financial assistance for education expenses, made by Order in Council 844-90 dated 20 June 1990 (1990, *G.O.* 2, 1685), was last amended by the Regulation made by Order in Council 484-98 dated 8 April 1998 (1998, *G.O.* 2, 1596). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

Regulation respecting interest

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001, s. 454, par. 1, subpar. 15)

CHAPTER I

STATEMENT OF PURPOSE

1. The purpose of this Regulation is to determine in what cases, and on what terms and conditions the Commission de la santé et de la sécurité du travail or an employer shall be required to pay interest, as well as the rules for setting the rates of that interest.

CHAPTER II

DEFINITIONS

2. In this Regulation:

“insurable wages” means the gross wages taken into consideration, in accordance with sections 289 or 289.1 of the Act, up to the maximum yearly insurable earnings established under section 66 of the Act.

“quarter” means one of the following periods:

1) the period commencing January 1 and terminating March 31;

2) the period commencing April 1 and terminating June 30;

3) the period commencing July 1 and terminating September 30;

4) the period commencing October 1 and terminating December 31.

CHAPTER III

INTEREST APPLICABLE TO ASSESSMENTS FOR ASSESSMENT YEARS 1999 AND FOLLOWING

DIVISION I

SCOPE OF APPLICATION

3. The rules in respect of interest prescribed in this Chapter apply to assessments for the assessment years 1999 and following.

DIVISION II

INTEREST IN THE EVENT OF DEFAULT

4. An employer that fails to furnish the information or documents required under Division II of Chapter IX of the Act or to pay an assessment within the prescribed

time limit, shall be required to pay interest to the Commission.

The interest shall be determined as follows:

1) where the employer fails to furnish the Commission with the information required under section 290 of the Act, interest is payable, for every day of delay, on the assessment determined on the basis of the insurable wages that are declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty stipulated in section 319 of said Act;

2) where the employer fails to transmit, within the prescribed time limit, in respect of an assessment year, the statement referred to in sections 292 or 294 of the Act, interest is payable, for every day of delay, on the assessment determined on the basis of the insurable wages that are declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty stipulated in section 319 of said Act;

3) where the employer fails to pay its assessment within the prescribed time limit, interest is payable on the outstanding balance of the assessment appearing on the assessment notice and shall be calculated from the day following the issue date of said notice to the 20th day of the following month. For each subsequent month, if the failure persists, interest is payable on the balance outstanding on the 21st day of that subsequent month, and shall be calculated from the 21st day of the preceding month to the 20th day of said subsequent month.

5. Where the Commission has assessed an employer on the basis of insurable wages evaluated pursuant to section 307 of the Act, and has charged the employer interest in accordance with subparagraphs 1 or 2 of the second paragraph of section 4 and where it has adjusted the assessment pursuant to the third subparagraph of said section 307, the interest for which the employer remains liable for every day of delay, shall be determined pursuant to the second subparagraph of section 4, in which case, interest is payable on the assessment determined on the basis of insurable wages that are declared late, as well as on the penalty stipulated in section 319 of said Act.

DIVISION III

INTEREST IN THE EVENT OF RE-DETERMINATION OR ADJUSTMENT OF AN EMPLOYER'S ASSESSMENT

6. The Commission or an employer, as the case may be, shall be required to pay interest in the following situations:

1) where the Commission adjusts the amount of the employer's assessment for the preceding year pursuant to section 306 of the Act;

2) where the Commission has adjusted the employer's assessment pursuant to the Regulation respecting retrospective adjustment of the assessment adopted by the Commission by resolution A-85-98 of September 17, 1998 (1998, *G.O.* 2, page 4156);

3) where the Commission recalculates an employer's assessment pursuant to the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits*.

7. Interest is payable on the difference between the amount of the annual assessment determined pursuant to the recalculation or adjustment referred to in section 6 and the amount determined at the time of the most recent determination or adjustment.

8. Where an employer is required to pay interest under this Division, the interest shall be calculated from the day following the issue date of the first notice in respect of the annual assessment to the issue date of the notice in respect of the recalculation or adjustment.

Where the employer fails to furnish the Commission with the information required under section 290 of the Act within the prescribed time limit, the interest in respect of the assessment year for which it is in default shall be calculated from the sixty-first day following the hiring of the first worker to the issue date of the notice in respect of the recalculation or adjustment.

Where the employer fails to transmit, within the prescribed time limit, the statement required under sections 292 and 294 of the Act in respect of an assessment year, the interest in respect of that assessment year shall be calculated from March 15 of that assessment year, to the issue date of the notice in respect of the recalculation or adjustment.

9. Where the Commission is required to pay interest to an employer under this Division, the interest shall be calculated from the twenty-first day of the month following the day of the mailing of the first notice in respect of that annual assessment to the issue date of the notice in respect of the recalculation or readjustment.

Where the employer fails to furnish the Commission with the information required under section 290 of the Act within the prescribed time limit, the interest in

respect of the assessment year for which the employer is thus in default shall be calculated from the twenty-first day of the month following the month of the sixtieth day following the hiring of the first worker.

Where the employer fails to transmit, within the prescribed time limit, the statement required under sections 292 and 294 of the Act in respect of an assessment year, the interest in respect of that assessment year shall be calculated from April 21 of the assessment year.

DIVISION IV INTEREST IN RESPECT OF STAGGERED PAYMENTS OF ASSESSMENTS

10. An employer that enters into an agreement with the Commission with respect to special terms and conditions of payment of its assessment under section 315 of the Act shall be required to pay interest in respect thereof.

Interest is payable on the balance of the assessment outstanding on the due date and shall be calculated from the day following the issue date of the assessment notice to the 20th day of the following month. For each subsequent month, interest is payable on the balance outstanding on the 21st day of the subsequent month and shall be calculated from the 21st day of the preceding month to the 20th day of the subsequent month.

DIVISION V DETERMINATION OF THE RATE OF INTEREST

11. The rate of interest applicable for the purposes of Division III shall be determined in respect of each quarter of a calendar year, as follows:

1) by establishing the arithmetic mean of the prime business lending rate as published by the Bank of Canada on the last Wednesday of each of the months falling within the three-month period ending the second month of the preceding quarter;

2) by rounding up the result obtained in subparagraph 1 to the nearest whole number, the half being rounded down to the nearest whole number.

12. The rate of interest applicable for the purposes of Divisions II and IV shall be that determined under section 11, increased by two percent.

13. For the purposes of calculating interest, the rates determined pursuant to sections 11 and 12 shall be apportioned daily. The rates thus determined shall take effect the first day of the quarter.

* Published in draft form in the *Gazette officielle du Québec*, No. 29, July 15, 1998, page 2899.

CHAPTER IV
INTEREST APPLICABLE TO ASSESSMENTS FOR
ASSESSMENT YEARS PRIOR TO THE 1999
ASSESSMENT YEAR

DIVISION I
SCOPE OF APPLICATION

14. The rules in respect of interest prescribed in this Chapter provide for the determination of interest payable from January 1, 1999 in respect of the assessment for an assessment year prior to 1999.

DIVISION II
INTEREST APPLICABLE TO ALL EMPLOYERS

15. Where the difference between the insurable wages actually paid in respect of a year by an employer and the estimate that the employer provided for the same year under section 292 exceeds an amount corresponding to 25 % of the estimate, the Commission shall charge the employer interest on the difference between the amount of the assessment that should have been paid by the employer and that actually paid, from March 15 of the year in respect of which the under-reported estimate was submitted or, where applicable, from the sixty-first day following commencement of the employer's activities as provided for in section 290.

Notwithstanding the foregoing, where the employer corrects its under-reported estimate before October 31 of the year in respect of which the estimate was submitted, and where it pays to the Commission the difference between the amount of the assessment that the employer should have paid in respect of that year and that which the employer actually paid, the Commission shall take into account the new estimate for the purposes of determining the percentage referred to in the first paragraph.

16. An employer that enters into an agreement with the Commission in respect of special terms and conditions of payment of its assessment under section 315 of the Act, shall be required to pay interest.

Interest is payable on the balance of the assessment outstanding on the due date and shall be calculated from the day following the issue date of the assessment notice to the 20th day of the following month. For each subsequent month, the interest is payable on the balance outstanding on the 21st day of the subsequent month and shall be calculated from the 21st day of the preceding month to the 20th day of the subsequent month.

17. The Commission shall be required to pay interest where a decision in respect of the classification of an employer, rendered by the Commission pursuant to the

Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits or pursuant to an application filed under section 358 of the Act, or by the Commission des lésions professionnelles, results in a reimbursement to the employer.

The rate of interest thus applicable corresponds, in respect of each quarter, to the rate of interest for Québec savings bonds in effect on the first day of the third month of the preceding quarter.

18. An employer that fails to furnish the documents required under Division II of Chapter IX of the Act or to pay an assessment within the prescribed time limit, shall be required to pay interest to the Commission.

The interest shall be determined as follows:

1) where the employer fails to furnish the Commission with the information required under section 290 of the Act, interest is payable, for every day of delay, on the assessment determined on the basis of the insurable wages declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty stipulated in section 319 of said Act;

2) where the employer fails to transmit, within the prescribed time limit, in respect of an assessment year, the statement referred to in sections 292 or 294 of the Act, interest is payable, for each day of delay, on the assessment determined on the basis of the insurable wages declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty prescribed in section 319 of said Act;

3) where the employer fails to pay its assessment within the prescribed time limit, interest is payable on the outstanding balance of the assessment notice past due and shall be calculated from the day following the issue date of the notice to the 20th day of the following month. For each subsequent month, if the failure to pay persists, interest is payable on the balance outstanding on the 21st day of the subsequent month and shall be calculated from the 21st day of the preceding month to the 20th day of the subsequent month.

19. The rate applicable in the cases contemplated in sections 15, 16 and 18 shall be that determined in accordance to section 11, increased by two percent.

DIVISION III
INTEREST TO BE ADDED TO THE
RETROSPECTIVE ADJUSTMENT OF THE
ASSESSMENT

§1. Interest to be added to the retrospective adjustment of the assessment for a year after 1993, but prior to 1999

20. This Subdivision applies to the retrospective adjustment of an annual assessment made as of the 1994 assessment year, or to the re-determination of the adjusted assessment made pursuant to the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits.

21. The applicable rate of interest shall be determined for each quarter in a calendar year, as follows:

1) by establishing the arithmetic mean of the prime business lending rate as published by the Bank of Canada on the last Wednesday of each of the months falling within the three-month period ending on the second month of the preceding quarter;

2) by rounding up the result obtained in subparagraph 1 to the nearest whole number, the half being rounded down to the nearest whole number.

For the purposes of calculating interest, the rates shall be apportioned daily. The rate of interest thus determined shall take effect on the first day of the quarter.

22. The interest to be added to the retrospective adjustment of the annual assessment of an employer shall be determined as follows:

1) by calculating the interest on the retrospectively adjusted assessment for the period commencing on July 1 of the assessment year and terminating on the date the retrospective adjustment was calculated;

2) by calculating the interest on the assessment payments made by the employer for the assessment year, including, where applicable, the payment of any provisional adjustment of the assessment and of the interest added thereto and, in the proportion determined below, on the staggered interest provided for in section 315 of the Act as that section read on December 31, 1998, or in section 16, from the date of each assessment payment or interest payment provided for in section 315 of the Act as it read on December 31, 1998 or of the date of each assessment payment agreed to under section 315 of the Act and of each interest payment prescribed in sec-

tion 16 to the date on which the retrospective adjustment was calculated:

$$\frac{\text{rate of interest in effect for the quarter}}{\text{rate of interest in effect for the quarter increased by 2 percent}}$$

The interest charged to the employer under sections 309, 319 and 320 of the Act as well as the penalty and the amount prescribed respectively in sections 319 and 321 of the Act, as those sections read on December 31, 1998, shall not be taken into account in calculating interest on assessment payments. Notwithstanding the foregoing, the interest prescribed in section 315 of the Act as that section read on that date, or in section 16, shall be added to the interest calculated pursuant to this subparagraph in the following proportion:

$$\frac{\text{rate of interest in effect for the quarter}}{\text{rate of interest in effect for the quarter increased by 2 percent}}$$

3) by calculating the interest on amounts credited to the employer by the Commission for the assessment year, including, where applicable, any provisional adjustment of the assessment and the interest added thereto, from the date of the assessment notice indicating the amount credited, to the date on which the retrospective adjustment was calculated;

4) by calculating the difference between the results obtained in subparagraphs 2 and 3; and

5) by determining the interest to be added to the retrospective adjustment by calculating the difference between the result obtained in subparagraph 1 and the result obtained in subparagraph 4, taking into account, where applicable, the interest added to the provisional adjustment in accordance with section 23.

23. At the time of the provisional adjustment of the employer's annual assessment, the Commission shall increase that adjustment by interest determined by performing the operations prescribed in section 22, taking into account the date on which the provisional adjustment was calculated.

§2. Re-determination of the adjustment of the assessment for a year prior to 1994

24. This Subdivision applies to a re-determination, pursuant to the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits, of an annual assessment prior to January 1, 1994 adjusted retrospectively.

25. The rate of interest applicable in respect of a given year shall be that in force on September 30 of the preceding year, determined in accordance with the first paragraph of section 28 of the Act respecting the ministère du Revenu (R.S.Q., c. M-31).

26. For calculation purposes, the rate shall be apportioned daily and shall remain the same for each day of the year.

27. For the purposes of this Subdivision, interest shall not be capitalized.

28. The interest to be added to the retrospective adjustment of an employer's annual assessment pursuant to a re-determination of the adjustment shall be determined as follows:

1) by calculating the interest on the retrospectively adjusted assessment for the period commencing on July 1 of the assessment year and terminating on the date the retrospective adjustment was recalculated;

2) by calculating the interest on the assessment payments made by the employer for the assessment year, including, where applicable, the payment of any provisional adjustment of the assessment, of the retrospective adjustment, and, where applicable, of the re-determination of that adjustment, from the date of each payment to the date of the calculation referred to in this paragraph.

The interest charged to an employer under Division II, under sections 309, 315, 319 and 320 of the Act as those sections read on December 31, 1998, and the amount prescribed in section 321 of the Act as that section read on that date, shall not be taken into account in calculating interest on assessment payments. Notwithstanding the foregoing, the interest prescribed in section 315 of the Act as that section read on that date, as well as in section 16, shall be added to interest calculated under this subparagraph;

3) by calculating the interest on amounts credited to the employer by the Commission in respect of the assessment year, including, where applicable, any provisional adjustment of the assessment, the retrospective adjustment and, where applicable, a recalculation of that adjustment, from the date of the assessment notice indicating the amount, to the date of the calculation contemplated in this paragraph;

4) by calculating the difference between the results obtained in subparagraphs 2 and 3; and

5) by determining the interest to be added to the retrospective adjustment pursuant to the re-determination by calculating the difference between the result obtained

in subparagraph 1 and the result obtained in subparagraph 4, taking into account, where applicable, the interest added to the provisional adjustment, the retrospective adjustment or a recalculation of the adjustment, determined pursuant to the Regulation respecting the interest to be added to the retrospective adjustment of the assessment as it read on December 31, 1998, or under this Regulation.

CHAPTER V CAPITALIZATION OF INTEREST

29. Subject to section 27, the interest prescribed in this Regulation shall be capitalized daily.

CHAPTER VI FINAL PROVISIONS

30. This Regulation replaces the Regulation respecting the interest to be added to the retrospective adjustment approved by Order-in-Council 1635-90 of February 28, 1990 and the Regulation respecting the determination of the rate of interest applicable for the purposes of section 323 of the Act respecting industrial accidents and occupational diseases, approved by Order-in-Council 1715-93 of December 1, 1993.

31. This Regulation comes into force on January 1, 1999.

2594

Notice

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001)

Table of gross annual income from suitable employments for 1999

Notice is hereby given that the Commission de la santé et de la sécurité du travail adopted the final text of the "Regulation respecting the table of gross annual income from suitable employments for 1999", the text of which appears below.

This Regulation was republished in accordance with the Regulations Act (R.S.Q., c. R-18.1) on page 3901 of the *Gazette officielle du Québec* of 23 September 1998 with a Notice that, upon the expiry of 45 days following that publication, the Commission de la santé et de la sécurité du travail could adopt the final text.

Pursuant to section 50 of the Act respecting industrial accidents and occupational diseases, the "Regulation