

11. Section 6 is amended by striking out the words “a fishing pond,” after the words “to operate”.

12. Section 7 is amended by striking out the words “a fishing pond or” after the words “to operate” in paragraph 1.

13. Section 8 is amended by striking out the first paragraph.

14. Section 9 is amended

(1) by striking out the words “a fishing pond,” after the words “to operate” in the first line of the first paragraph;

(2) by striking out subparagraph 1 of the third paragraph.

15. Section 10 is amended by striking out the words “a fishing pond,” after the words “to operate”.

Regulation respecting the scale of fees and duties related to the development of wildlife

16. The Regulation respecting the scale of fees and duties related to the development of wildlife^(***) is amended by striking out paragraph 1 of section 4.2.

17. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec* except for section 3 which will come into force on 1 January 1999.

2515

Draft Regulation

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

Interest

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation respecting interest, the text of which appears below, shall be adopted by the Commission,

*** The Regulation respecting the scale of fees and duties related to the development of wildlife, made by Order in Council 1291-91 dated 18 September 1991 (1991, *G.O.* 2, 3908), was last amended by the Regulation made by Order in Council 966-98 dated 21 July 1998 (1998, *G.O.* 2, 3302). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

with or without amendment, upon the expiry of forty-five (45) days after publication of this notice.

The draft Regulation stipulates in what circumstances and on what terms and conditions the Commission de la santé et de la sécurité du travail or an employer may be required to pay interest, as well as the rules for setting the rates of such interest. It replaces the Regulation respecting the interest to be added to the retrospective adjustment 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.

To date, study of the matter has revealed the following impact on the employers directly concerned:

- simplification of the rules in respect of interest: whereas previously the rules were to be found in the Act and in three separate regulations, they will now be contained in a single regulation, resulting in improved comprehension among employers of the rules pertaining to interest that they may be required to the pay to the Commission or that the Commission may be required to pay to them; and

- increased fairness among employers in that a single method of calculating interest will henceforth apply to all employers in respect of assessments pertaining to an assessment year after 1998.

Any interested person having comments to make on this draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to Roland Longchamps, Vice-Chairman for Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

TREFFLÉ LACOMBE,
*Chairman of the Board of Directors
and Chief Executive Officer of the
Commission de la santé et de la sécurité du travail*

Regulation respecting interest

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 454, paragraph 1, subparagraph 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 (*G.O.* 2, No 41, 7 October 1998);

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 *.

* Publish in draft form in the *Gazette officielle du Québec*, n° 29, July 15, 1998, page 2899.

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.

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 published in the *Gazette officielle du Québec*, 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 section 16 to the date on which the retrospective adjustment was calculated:

rate of interest in effect for the quarter

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:

rate of interest in effect for the quarter

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 provi-

sional 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.

2513

Draft Regulation

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

Dentists

— Code of ethics
— Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Code of ethics of dentists, made by the Bureau of the Ordre des dentistes du Québec, the text of which is attached to this notice, may be submitted to the Government which may approve it, with or without amendment, upon the expiry of 45 days following this publication.

According to the Ordre des dentistes du Québec, the Regulation will allow the members of the Order to avoid undue pressure under which they may come for financial reasons and that could affect the quality of the practice of the profession.

According to the Order, the Regulation will have a favourable impact on the public because it will further the independence and disinterestedness of the dentist and a favourable impact on the dentists because it will not create more obligations than those to which they are already subject.

Further information may be obtained by contacting Ms. Diane Legault, Director General and acting Secretary, Ordre des dentistes du Québec, 625, boulevard René-Lévesque Ouest, 15^e étage, Montréal (Québec) H3B 1R2; tel. (514) 875-8511 or 1 800 361-4887; fax: (514) 393-9248.

Any person having comments to make is asked to send them before the expiry of the 45-day period, to the Chairman of the Office des professions du Québec, 800, place d'Youville, 10^e étage, Québec (Québec) G1R 5Z3. Those comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be forwarded to the professional order which made the regulation and to the people, departments and bodies interested in them.

ROBERT DIAMANT,
*Chairman of the Office
des professions du Québec*