

If it is necessary in the best interests of the person exposed to the danger, the chemist shall consult another member of the order, a member of another professional order, or any other qualified person, provided the consultation will not prejudicially delay the communication of the information.

52.2. A chemist shall enter in the client's record as soon as possible:

- (1) the name of the person exposed to the danger;
- (2) the reasons supporting the decision to communicate the information; and
- (3) the subject of the communication, the mode of communication, the name of any person to whom the information was given and the date and time it was communicated.

The chemist shall send that information to the bureau of the syndic without delay.”

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. 22-2004, 14 January 2004

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

Chartered accountants — Code of ethics — Amendments

Regulation to amend the Code of ethics of chartered accountants

WHEREAS, under section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the professional's clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under that section, the code of ethics must include provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Professional Code;

WHEREAS the Bureau of the Ordre des comptables agréés du Québec made the Regulation to amend the Code of ethics of chartered accountants;

WHEREAS, pursuant to section 95.3 of the Professional Code, a draft of the Regulation was sent to every member of the Order at least 30 days before being made by the Bureau;

WHEREAS, in accordance with the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation was published in Part 2 of the *Gazette officielle du Québec* of 30 July 2003 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

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

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation to amend the Code of ethics of chartered accountants, attached to this Order in Council, be approved.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Code of ethics of chartered accountants*

Professional Code
(R.S.Q., c. C-26, s. 87)

1. The Code of ethics of chartered accountants is amended by adding the following at the end of section 48: “In addition, the member is released from his obligation of professional secrecy in the case and in accordance with the terms and conditions set out in section 48.1.”

* The Code of ethics of chartered accountants, approved by Order in Council 58-2003 dated 22 January 2003 (2003, *G.O.* 2, 861), has not been amended since its approval.

2. The Code is amended by inserting the following after section 48:

“**48.1.** A member who, pursuant to the third paragraph of section 60.4 of the Professional Code, communicates information protected by professional secrecy to prevent an act of violence shall:

(1) communicate the information without delay to the person exposed to the danger or that person’s representative, and to the persons who can come to that person’s aid;

(2) use a method of communication that ensures the confidentiality of the information under the circumstances; and

(3) enter the following information in the client’s record as soon as possible:

(a) the purpose of the communication;

(b) the date on which the information was communicated;

(c) the method of communication used;

(d) the name of all persons to whom the information was communicated; and

(e) the reasons for the decision to communicate the information.”

3. The Code is amended by inserting the following after section 60:

“**60.1.** A member who is informed that an inquiry is being held or who has been served notice of a complaint regarding his professional conduct or competence shall not, directly or indirectly, harass, intimidate or threaten the person who requested the inquiry, or any other person involved in the events relating to the inquiry or complaint.”

4. 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. 23-2004, 14 January 2004

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

Pharmacists — Code of ethics — Amendment

Regulation to amend the Code of ethics of pharmacists

WHEREAS, under section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the professional’s clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under that section, the code of ethics must include provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Professional Code;

WHEREAS the Bureau of the Ordre des pharmaciens du Québec made the Regulation to amend the Code of ethics of pharmacists;

WHEREAS, pursuant to section 95.3 of the Professional Code, a draft of the Regulation was sent to every member of the Order at least 30 days before being made by the Bureau;

WHEREAS, in accordance with the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation was published in Part 2 of the *Gazette officielle du Québec* of 12 March 2003 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

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

WHEREAS it is expedient to approve the Regulation with amendments;