

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

6787

Draft Regulation

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

Chartered accountants

- 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 Bureau of the Ordre des comptables agréés du Québec has adopted the “Regulation amending the Regulation amending the Code of ethics of chartered accountants” approved by Order in Council 779-2004 of August 10, 2004.

This Regulation, the text of which appears below, will be examined by the Office des professions du Québec pursuant to Section 95 of the Professional Code (R.S.Q., c. C-26). It will then be submitted, with the recommendation of the Office, to the government which may approve it with or without amendment upon the expiry of 45 days following this publication.

The main purpose of this Regulation is to amend the Regulation amending the Code of ethics of members of the Ordre des comptables agréés du Québec to correct an error made in the transitional provisions respecting the application of certain independence rules to members of the Ordre who audit listed enterprises.

More specifically, these transitional provisions should have been harmonized with those applying to chartered accountants in the other provinces, and thus provide for the same implementation period. The proposed amendments therefore add one year to the implementation period provided for under the transitional provisions.

This Regulation will have no impact on enterprises.

Further information may be obtained by contacting M^e Christiane Brizard, lawyer, Director of Legal Affairs, Ordre des comptables agréés du Québec, 680, rue Sherbrooke Ouest, 18^e étage, Montréal (Québec) H3A 2S3.

Any interested person having comments to make on this Regulation is requested to send them, before the expiry of the 45 days period mentioned above, to the Chairman of the Office des professions du Québec, 800, place

D’Youville, 10^e étage, Québec (Québec) G1R 5Z3. These 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 that has adopted the regulation, i.e. the Ordre des comptables agréés du Québec, as well as to the persons, departments and agencies concerned.

GAÉTAN LEMOYNE,
*Chairman of the Office des
professions du Québec*

Regulation amending the Regulation amending the Code of ethics of chartered accountants*

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

1. Section 24 of the Regulation amending the Code of ethics of chartered accountants, is amended by the replacement of the word “second” by the word “third.”

2. Section 25 of the Regulation is amended by the replacement of the word “second” by the word “third”.

3. Section 26 of the Regulation is amended by the replacement of the word “third” by the word “fourth”.

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

6790

Draft Regulation

An Act respecting the Barreau du Québec
(R.S.Q., c. B-1)

Stenographers

- Training, skill and knowledge evaluation, accreditation and discipline

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 the training, skill and knowledge evaluation, accreditation and discipline of stenographers, the text of which appears below, which was

* The Regulation amending the Code of ethics of chartered accountants, has been approved by Order in Council 779-2004 of August 10, 2004 (2004, *G.O.*, 2, 3867)