

## Draft Regulation

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1)

### Exemption of certain pension plans from the application of provisions of the Act — Amendment

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 Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act, the text of which appears below, may be made by the government upon the expiry of 45 days following this publication.

The proposed regulatory provisions are intended mainly to exempt the pension plans specified therein from the application of certain provisions of the Supplemental Pension Plans Act with respect to pension plan funding, and to set specific rules regarding valuation of the plans in question, increases in member and beneficiary benefits and amortization of certain unfunded actuarial liabilities affecting the pension funds of these plans.

Further information may be obtained from Mr. Mario Marchand, Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, Sainte-Foy (Québec) G1V 4T3 (tel. : (418) 657-8715, fax : 643-7421, e-mail : mario.marchand@rrq.gouv.qc.ca).

Any person having comments to make on this matter is asked to send them in writing, before the expiry of the period mentioned above, to Mr. Pierre Prémont, President and General Manager of the Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, 5<sup>e</sup> étage, Sainte-Foy (Québec) G1V 4T3. Comments will be forwarded by the Régie to the Minister of Employment and Social Solidarity, who is responsible for the application of the Supplemental Pension Plans Act.

MICHELLE COURCHESNE,  
*Minister of Employment and Social Solidarity*

## Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act<sup>1</sup>

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1, s. 2)

**1.** The Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act is amended by inserting, after section 14, the following division:

### “DIVISION III.1 PROVISIONS CONCERNING THE FUNDING OF CERTAIN PENSION PLANS

**14.1.** This division applies to the following pension plans:

(1) the Régime complémentaire de retraite des employés de La Presse, ltée assujettis à une convention collective de travail, registered with the Régie des rentes du Québec under number 7023;

(2) the Régime complémentaire de retraite des employés cadres de La Presse, ltée, registered under number 24460;

(3) the Régime complémentaire de retraite des employés de la direction de La Presse, ltée, registered under number 26414;

(4) the Régime complémentaire de retraite des employés de la haute direction de Gesca Ltée, registered under number 31687.

**14.2.** Each of the pension plans referred to in this division must be the subject of a complete actuarial valuation at 31 December 2004.

Notwithstanding section 67.4 of the Regulation respecting supplemental pension plans, the assumptions that shall be used are those described in section 4 of the standard of practice entitled “Standard of Practice for Determining Pension Commuted Values” confirmed by the Board of the Canadian Institute of Actuaries on 15 June 2004, it being understood that those assumptions shall

<sup>1</sup> The Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act was made by Order in Council 415-2004 dated 28 April 2004 (*G.O.* 2004, 2, 1543) and has not been amended since.

apply taking into account the rules set out in part D of section 3 of that standard of practice and that a sex-specific mortality table must be used.

**14.3.** The actuary who carries out the valuation provided for in section 14.2 shall, at a date set therein, determine the total of the commuted value of each of the amortization amounts payable for any month occurring in whole or in part between that date and 31 December 2009 with respect to any amount determined pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act.

The actuary shall, at the same date, for any such amount determined during a valuation carried out before 31 December 2004, also determine the total of the commuted value of each of the amortization amounts payable for any month falling in whole or in part between that date and the date on which the period provided for the amortization of the said amount ends.

The date set pursuant to the first paragraph cannot be prior to the date this Regulation comes into effect.

The interest rate used to determine the commuted value of the amortization amounts shall be identical to the rate used to determine the liabilities of the plan for the purpose of determining the plan's solvency at the date of the actuarial valuation provided for under section 14.2.

**14.4.** The actuary shall, at the date set pursuant to the first paragraph of section 14.3, determine the total of the amortization amounts that should have been paid before that date with respect to the amount referred to in that paragraph.

The actuary shall, with respect to any amount referred to in the second paragraph of that section, also determine the total of the amortization amounts falling due after 31 December 2004 but before the date set pursuant to the first paragraph of section 14.3.

To each such amortization amount shall be added, where required, the interest referred to in section 48 of the Supplemental Pension Plans Act, accrued until the date set under the first paragraph of section 14.3.

**14.5.** The amount that must be added, in accordance with the third paragraph of section 41 of the Supplemental Pension Plans Act, to the first monthly amount payable after the transmission to the Régie of the valuation report required under section 14.2 is reduced by an amount equal to 45% of the amount calculated in accordance with the first paragraph of section 14.4 and the amount

calculated in accordance with the second paragraph of that section, taking into account, where required, the interest provided for in section 48 of the Act.

**14.6.** The actuary shall determine, at the date set pursuant to the first paragraph of section 14.3, the following amounts:

(1) the sum of the amount calculated in accordance with that paragraph and an amount equal to 45% of the amount determined in accordance with the first paragraph of section 14.4;

(2) the sum of the amount calculated in accordance with the second paragraph of section 14.3 and an amount equal to 45% of the amount determined in accordance with the second paragraph of section 14.4.

Those amounts are each deemed to be an amount determined in the course of the valuation provided for in section 14.2 pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act. However, the amount referred to in paragraph 1 of the first paragraph shall be paid by the employer into the pension fund no later than 31 December 2014 and the amount referred to in paragraph 2 of the first paragraph shall be likewise paid, no later than 31 December 2007.

As of the date set pursuant to the first paragraph of section 14.3, the amortization amounts payable for a whole month or part of a month between that date and 31 December 2009 are reduced to zero with respect to any amount determined under the first or second paragraph of said section.

The provisions of this section prevail over those of the second paragraph of section 132 of the Supplemental Pension Plans Act and those of the first paragraph of section 140 of the Act.

**14.7.** No amendment increasing member or beneficiary benefits may be made to a plan where an amount determined in accordance with paragraph 1 of the first paragraph of section 14.6 with respect to the plan has not been fully amortized, unless such amendment is required by law.

**14.8.** The report on the actuarial valuation provided for in section 14.2 must contain a distinct section specifying:

(1) the date set pursuant to the first paragraph of section 14.3;

(2) the totals and the amounts calculated pursuant to sections 14.3 and 14.4;

(3) the amount determined in accordance with paragraph 1 of the first paragraph of section 14.6 and the amortization amounts to be paid monthly until the end of the period provided for the amortization;

(4) the amount determined in accordance with paragraph 2 of the first paragraph of section 14.6 and the amortization amounts to be paid monthly until the end of the period provided for the amortization.”.

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

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## Draft Regulation

Pharmacy Act  
(R.S.Q., c. P-10)

### Terms and conditions for the sale of medications — 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 Regulation respecting the terms and conditions for the sale of medications, made by the Office des professions du Québec and the text of which appears below, may be approved by the Government, with or without amendment, on the expiry of 45 days following this publication.

The Office advises that the purpose of the Regulation is to make the adjustments necessary to reflect the activity reserved to pharmacists that consists in prescribing emergency oral contraception medication as well as the activity of prescribing medications that is to be performed by a nurse who holds a specialist's certificate in cardiology, neonatology or nephrology. The Regulation adds inhalers to the gum and replacement patch dosage forms listed opposite the Nicotine and its salts substance in Schedule III.

The Conseil du médicament, the Ordre des pharmaciens du Québec, the Collège des médecins du Québec, the Ordre des médecins vétérinaires du Québec and the Ordre des infirmières et infirmiers du Québec have been consulted by the Office on the proposed amendments.

The Regulation will have no financial impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Lucie Boissonneault, Direction de la recherche et de la coordination, Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3; telephone: (418) 643-6912 or 1 800 643-6912; fax: (418) 643-0973.

Any interested person having comments to make on the draft Regulation is asked to send them in writing before the expiry of the 45-day period to the Chair of the Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3.

The 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 orders concerned and to interested persons, departments and bodies.

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

## Regulation to amend the Regulation respecting the terms and conditions for the sale of medications\*

Pharmacy Act  
(R.S.Q., c. P-10, s. 37.1)

**1.** The Regulation respecting the terms and conditions for the sale of medications is amended by replacing section 8 by the following:

“**8.** Despite section 7 and subject to the Controlled Drugs and Substances Act (S.C., 1996, c. 19), a medication listed in Schedule I may be sold on prescription from:

(1) a pharmacist, as provided in subparagraph 6 of the second paragraph of section 17 of the Pharmacy Act (R.S.Q., c. P-10);

(2) a podiatrist, an optometrist or a midwife, provided that the medication is listed in a regulation made under the Podiatry Act (R.S.Q., c. P-12) or the Optometry Act (R.S.Q., c. O-7), or may be prescribed pursuant to the Midwives Act (R.S.Q., c. S-0.1); or

\* The Regulation respecting the terms and conditions for the sale of medications, approved by Order in Council 712-98 dated 27 May 1998 (1998, *G.O.* 2, 2149), was last amended by the regulation approved by Order in Council 840-2003 dated 20 August 2003 (2003, *G.O.* 2, 2720). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 March 2005.