

DIVISION III DOCUMENT ACCESSIBILITY

11. The documents that may be required from a partnership or company pursuant to paragraph 5 of section 4 are as follows:

(1) where a notary practises within a joint-stock company:

(a) the complete and up-to-date register of articles and by-laws;

(b) the complete and up-to-date register of securities;

(c) the complete and up-to-date register of shareholders;

(d) the complete and up-to-date register of directors;

(e) all partnership agreements and voting agreements, and amendments thereto;

(f) any agreement concerning a stock option with voting or other rights, even if they are conditional;

(g) the registration certificate of the company, and updates;

(h) the names and domiciles of the principal officers;

(2) where a notary practises within a limited liability partnership:

(a) the partnership agreement and amendments thereto;

(b) the partnership registration and updates thereof;

(c) the names and domiciles of the principal officers;

(d) the complete and up-to-date register of partners.

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

ANNEXE A

LIST OF PROFESSIONAL ORGANIZATIONS THAT EXERCISE THE SAME CONTROL AS A PROFESSIONAL ORDER

— Any order of accountants governed by the law of another Canadian province or a territory;

— Association des courtiers et agents immobiliers du Québec;

— Autorité des marchés financiers;

— Any law society governed by the law of another Canadian province or territory;

— Canadian Institute of Actuaries.

7261

Gouvernement du Québec

O.C. 1093-2005, 19 November 2005

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

Notaries

— Code of ethics

— Amendments

Regulation to amend the Code of ethics of notaries

WHEREAS, under section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of the Chambre des notaires du Québec must make, by regulation, a code of ethics governing the general and special duties of members of the Order towards the public, clients and the profession;

WHEREAS the Bureau of the Chambre des notaires du Québec made a Code of ethics of notaries, approved by Order in Council 921-2002 dated 21 August 2002;

WHEREAS, at its meeting of 10 April 2003, the Bureau of the Chambre des notaires du Québec under the abovementioned section made the Regulation to amend the Code of ethics of notaries;

WHEREAS, under 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 of the Chambre des notaires du Québec;

WHEREAS, under section 95 of the Professional Code, subject to sections 95.1 and 95.2 of the Code, every regulation made by the Bureau of a professional order under the Code or an Act constituting a professional order must be transmitted to the Office des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of 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 8 October 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 examined the Regulation and made its recommendation;

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 notaries, attached to this Order in Council, be approved.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Code of ethics of notaries *

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

1. Section 12 of the Code of ethics of notaries is amended:

(1) by insertion of the word “immediately” before “responsible”;

(2) by addition of the following at the end:

“The notary must ensure that the Notaries Act (R.S.Q., c. N-2), the Notaries Act (R.S.Q. c. N-3) and the Professional Code (R.S.Q. c. C-26), and regulations made pursuant thereto, are respected by the employees, students, trainees, shareholders, partners, and all other persons he works with in the practice of the profession.

A notary who practices his profession in a partnership or company within the meaning of the Civil Code of Quebec or a partnership or company within the meaning of chapter VI.3 of the Professional Code shall ensure that the partnership or company respects the Notaries Act and the Professional Code, and regulations made

pursuant thereto. Moreover, where he acts in his capacity as a public officer, he shall ensure that the partnership allows him to carry on his professional activities while respecting the principle of impartiality inherent to this role.”.

2. Section 14 of the Code is amended by insertion of the following after the first paragraph:

“Similarly, he shall not falsely represent the competence of, or the effectiveness of the services generally ensured by, persons carrying on professional activities within the partnership or company.”.

3. Section 18 of the Code is amended:

(1) by insertion of the words “or of a partnership or company” after “person”;

(2) by replacement of the word “owns” with the word “holds” in the English version.

4. Section 19 of the Code is amended:

(1) by replacement of the words “his partner” with the words “a partner”;

(2) by addition of the words “, shareholder, director, manager, officer, or employee of the partnership or company within which he carries on professional activities” at the end;

(3) by insertion of the word “a” before “notarial act” in the English version.

5. Paragraph 2 of section 26 of the English version of the Code is replaced by following:

“(2) the fact that the notary has a conflict of interest or is in a situation where his professional independence could be called into question;”.

6. Section 29 of the Code is amended by insertion of the words “and those of the partnership or company within which he carries on professional activities or in which he has an interest” after the word “interest”.

7. The Code is amended by addition of the following after section 29:

“**29.1.** No notary shall conclude an agreement that could jeopardize the independence, impartiality, objectivity, or integrity required to practice the notarial profession.”.

* The Code of ethics of notaries, approved by Order in Council 921-2002 dated August 21, 2002, (2002, *G.O.* 2, 4561), has not been amended since that date.

8. Section 30 of the Code is replaced by the following:

“**30.** A notary shall avoid all situations where he could have a conflict of interest.

A notary has a conflict of interest where the interests are such that he may be inclined to give preference to some of them and his judgment or loyalty may be unfavourably affected.

The notary shall notify his client and cease to perform his duties as soon as he is aware that he has a conflict of interest, unless the client, after being informed of the nature of the conflict of interest and the facts relating thereto, authorizes the notary in writing to continue.

However, a notary who receives an application under article 863.4 of the Code of Civil Procedure (R.S.Q., c. C-25) or who acts pursuant to an application for dissolution of a civil union under article 521.13 of the Civil Code shall cease to perform his duties as soon as he is aware that he has a conflict of interest.

30.1. A notary shall take prompt measures to ensure that information and documents relevant to professional secrecy are not disclosed to a partner, shareholder, director, manager, officer, or employee of a partnership or company within which the notary carries on professional activities or in which he has an interest, where he becomes aware that the partner, shareholder, director, manager, officer, or employee has a conflict of interest.

The following factors must be considered in assessing the efficacy of such measures:

- (1) size of the partnership or company;
- (2) precautions taken to prevent access to the notary’s file by the person having a conflict of interest;
- (3) instructions given to protect confidential information or documents relating to the conflict of interest;
- (4) isolation, from the notary, of the person having a conflict of interest.”.

9. Section 32 of the Code is replaced by the following:

“**32.** No notary shall share his fees with a person who is not a member of a professional order governed by the Professional Code or of an organization listed in Schedule A of the Regulation respecting the practice of the notarial profession within a partnership or company, approved by Order in Council 1092-2005 dated 16 November 2005.

Where a notary practices his profession within a partnership or company, the revenues generated by professional services rendered within and for the partnership or company belong to the partnership or company, unless agreed otherwise.”.

10. Section 34 of the Code is amended:

(1) by replacement of each occurrence of the word “person” with the word “party” in the English version;

(2) by addition of the following paragraph at the end:

“For the purposes of this section, a partner, shareholder, director, manager, officer, or employee of a partnership or company within which the notary carries on professional activities is not a third party.”.

11. Section 36 of the Code is amended by addition of the following at the end:

“A notary who, under section 14.1 of the Notaries Act, communicates information protected by professional secrecy in order to prevent an act of violence shall provide the following in a statement under professional oath:

(1) the circumstances under which the information was communicated to him;

(2) the content of the information;

(3) the mode, date, and time of communication, the name and address of the person to whom the information was communicated, and if applicable, in what capacity that person received the information.

The statement must be kept in the client’s file.”.

12. Section 37 of the Code is amended by insertion of “, except for purposes of the internal administration of the partnership or company within which he carries on professional activities,” after “No notary shall”.

13. Section 40 of the Code is amended as follows:

(1) by replacement of “il a pu” with “elle a pu” in the French version;

(2) by replacement of the word “person” with “party” in the English version.

14. Section 42 of the Code is amended by replacement of the word “person” with “party” in the English version.

15. Section 44 of the Code is amended as follows:

(1) by replacement of the words “has in his possession a record in respect of which” with the words “receives from a person concerned”;

(2) by insertion of the words “to a document” after the words “for access”;

(3) by replacement of the words “has been made by the person concerned” with the words “of information”.

16. Section 56 of the Code is amended as follows:

(1) by replacement of the words “with a complainant without the prior written permission of the syndic or assistant syndic” with the words “, without the prior written permission of the syndic or assistant syndic, with a person who has requested an inquiry,” in paragraph 2

(2) paragraph 12 is replaced by the following:

“(12) failing to promptly notify the secretary of the Order where, pursuant to the Bankruptcy and Insolvency Act (R.S.C. 1985, c. B-3), the notary or the partnership or company within which he carries on professional activities has made an assignment of property for the benefit of his creditors, is the subject of a receiving order, or has made a proposal that has been rejected by his creditors or dismissed or annulled by the court;”;

(3) The following paragraphs are added at the end:

“(13) carrying on professional activities within, or having an interest in, a partnership or company, with a person who, to the notary’s knowledge, acts in a manner compromising the dignity of the notarial profession;

(14) carrying on professional activities within, or having an interest in, a partnership or company where a partner, shareholder, director, manager, officer, or employee of the partnership or company has been suspended for more than three (3) months or whose professional permit has been revoked, unless the partner, shareholder, director, manager, officer, or employee:

(a) ceases to occupy the position of director, manager, or officer within the partnership or company within ten (10) days of the date on which his suspension or the revocation of his permit takes effect, or within any other period authorized by the Bureau;

(b) ceases to attend shareholder meetings and to exercise his voting rights within ten (10) days of the date on which his suspension or the revocation of his permit takes effect, or within any other period authorized by the Bureau;

(c) disposes of his voting shares or transfers them to a trustee within ten (10) days of the date on which his suspension or the revocation of his permit takes effect, or within any other period authorized by the Bureau.”.

17. Section 60 of the Code is amended by replacement of the words “Thus the notary shall, upon request and upon payment of the fees and disbursements due, transmit” with the words “The notary shall, upon request and upon payment of the fees and disbursements due to him or to the partnership or company within which he carries on professional activities, remit”.

18. Section 68 of the Code is amended by addition of the following paragraph at the end:

“No notary shall allow a partnership or company within which he carries on professional activities to engage in, by any means whatsoever, advertising that is false, deceitful, incomplete, or liable to be misleading.”.

19. The heading of Chapter V of the Code is replaced by the following:

“CHAPTER V
FIRM NAME AND GRAPHIC SYMBOL”.

20. Section 74 of the Code is replaced by the following:

“74. No notary shall practise his profession within a partnership or company under a number name or under a name or designation that is deceitful or misleading or that compromises the honour or dignity of the notarial profession.

Only partnerships or companies where all services are offered by notaries may use the titles reserved for notaries in their names.”.

21. The English version of section 75 of the Code is replaced by the following:

“75. Where a notary retires from a partnership or company, or dies, his name must no longer appear in the name or advertising of the partnership or company after one year following retirement or death unless an agreement to the contrary has been entered into with him or with his successors and assigns.”.

22. The English version of section 76 of the Code is replaced by the following:

“76. Where a notary uses the graphic symbol or coat of arms of the Order for advertising purposes, he must ensure that they are associated with his name or the name of his partnership or company and that they are identical to the original held by the secretary of the Order.”

23. Section 77 of the Code is amended by deletion of the word “the” before “coat of arms” in the English version.

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

7262

Gouvernement du Québec

O.C. 1094-2005, 16 November 2005

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

**Certified general accountancy profession
— Practice within a partnership or joint-stock
company**

Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company

WHEREAS, under paragraph *p* of section 94 of the Professional Code (R.S.Q., c. C-26), the Bureau of the Ordre des comptables généraux licenciés du Québec may make a regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company and, under paragraphs *g* and *h* of section 93 of the Code, it must, by regulation, impose on its members the obligation to furnish and maintain security, on behalf of the partnership or company, against liabilities of the partnership or company arising from fault or negligence in the practice of their profession and fix the conditions and procedure and any fees applicable to a declaration made to the Order;

WHEREAS the Bureau of the Ordre des comptables généraux licenciés du Québec made the Regulation respecting the practice of the certified general accountant profession within a partnership or joint-stock company at its meeting of 6 June 2004;

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

WHEREAS, under section 95 of the Professional Code, subject to sections 95.1 and 95.2 of the Code, every regulation made by the Bureau of a professional order under the Code or an Act constituting a professional order shall be transmitted to the Office des professions du Québec for examination and submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation respecting the practice of the certified general accountant profession within a partnership or joint-stock company was published in Part 2 of the *Gazette officielle du Québec* of 3 March 2004 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Office has examined the Regulation and made its recommendation;

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 respecting the practice of the certified general accountancy profession within a partnership or joint-stock company, attached to this Order in Council, be approved.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

**Regulation respecting the practice of the
certified general accountancy profession
within a partnership or joint-stock
company**

Professional Code
(R.S.Q., c. C-26, s. 93, pars. *g* and *h*, and s. 94, par. *p*)

**CHAPTER I
GENERAL**

1. Members of the Ordre des comptables généraux licenciés du Québec are authorized to practise within a limited liability partnership or joint-stock company within