

ing on professional activities within the partnership or joint-stock company and of which the member has been aware for more than 30 days, or to prevent such an act from being repeated;

(2) to continue to carry on activities within the partnership or joint-stock company or to have an interest in the partnership or joint-stock company when the member has reason to believe that directors, shareholders, partners or employees practise a profession, carry on a trade, enterprise or business or hold an office or function that is inconsistent with the practice of the profession; or

(3) to continue to carry on activities within the partnership or joint-stock company when a person referred to in subparagraph *a* of paragraph 1 of the first paragraph of section 1 or subparagraph *a* of paragraph 1 of the first paragraph of section 2 of the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company who holds voting shares or who acts as a director or officer of a partnership or joint-stock company is struck from the roll or has his or her permit revoked.

**4.01.03.** Despite section 4.01.02, a member is authorized to continue practising within a partnership or joint-stock company in which a person referred to in subparagraph *a* of paragraph 1 of the first paragraph of section 1 or subparagraph *a* of paragraph 1 of the first paragraph of section 2 of the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company is struck from the roll of the professional order or its equivalent or has his or her permit revoked, if the person

(1) ceases to hold office as a director or officer of the partnership or joint-stock company within 10 days after the date on which the penalty or measure imposed becomes enforceable;

(2) ceases to attend any meeting of shareholders and to exercise the right to vote within 10 days after the date on which the penalty or measure imposed becomes enforceable; or

(3) disposes of all voting shares within 180 days after the date on which the penalty or measure imposed becomes enforceable.

**4.01.04.** It is derogatory to the dignity of the profession for a member to practise within a partnership or joint-stock company holding itself out to be or giving the impression that it is governed by the Professional Code if the partnership or joint-stock company does not

comply with the Professional Code or the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company.

**4.01.05.** It is derogatory to the dignity of the profession for a member to enter into an agreement or permit an agreement to be entered into within a partnership or joint-stock company of which the member is a partner or shareholder, including a unanimous agreement between shareholders, that operates to impair the independence, objectivity and integrity required for the practice of the profession or compliance with the Professional Code and the regulations made thereunder.”

**15.** The following is inserted after section 6.01.02:

“**6.01.03.** No member may permit the use of the graphic symbol of the Order by a partnership or joint-stock company that does not meet the requirements of the Regulation respecting the practice of the certified general accountancy profession within a partnership or joint-stock company.”

**16.** Section 7.04 is amended by inserting “general or limited liability” after “The name of a”.

**17.** 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. 1103-2005, 16 November 2005**

An Act to amend the Act respecting parental insurance and other legislative provisions  
(2005, c. 13)

### **Parental insurance — Certain transitional measures relating to the calculation of average insurable earnings and the earnings threshold**

Regulation respecting certain transitional measures relating to the calculation of average insurable earnings and to the earnings threshold for the purposes of parental insurance

WHEREAS, under sections 102 and 105 of the Act to amend the Act respecting parental insurance and other legislative provisions (2005, c. 13), the Conseil de gestion de l'assurance parentale may make regulations on the matters mentioned therein;

WHEREAS, under section 88 of the Act respecting parental insurance (R.S.Q., c. A-29.011), amended by section 50 of the Act to amend the Act respecting parental insurance and other legislative provisions, the regulations of the Conseil de gestion require the approval of the Government, which may approve them with or without amendment;

WHEREAS the Conseil de gestion made the Regulation respecting certain transitional measures relating to the calculation of average insurable earnings and to the earnings threshold for the purposes of parental insurance on 15 July 2005;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Regulation was published as a draft Regulation in Part 2 of the *Gazette officielle du Québec* of 7 September 2005, with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS, on 28 October 2005, the Conseil de gestion made a new version of the Regulation that takes into account certain comments received during the consultation period;

WHEREAS it is expedient to approve the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Employment and Social Solidarity:

THAT the Regulation respecting certain transitional measures relating to the calculation of average insurable earnings and to the earnings threshold for the purposes of parental insurance, attached to this Order in Council, be approved.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

### **Regulation respecting certain transitional measures relating to the calculation of average insurable earnings and to the earnings threshold for the purposes of parental insurance**

An Act to amend the Act respecting parental insurance and other legislative provisions  
(2005, c. 13, ss. 102 and 105)

**1.** A person who, for the purposes of the payment of the benefits provided for in the Act respecting parental insurance (R.S.Q., c. A-29.011), requests that the Minister of Employment and Social Solidarity determine the average

of the person's insurable earnings on the basis of a period of not more than 26 consecutive weeks preceding the beginning of the person's qualifying period, pursuant to the first paragraph of section 102 of the Act, excluding the weeks where insurable earnings are below \$225, must meet the conditions set out in section 24.2 of the Employment Insurance Regulations (SOR/96-332) in order for that method of calculation of the rate of weekly benefits to apply.

The amount of the benefits established under sections 18 and 21 of the Act respecting parental insurance and the Regulation under the Act respecting parental insurance, made by Order in Council 986-2005 dated 19 October 2005, is then increased by any amount necessary to enable the person to receive the equivalent of the aggregate amount of benefits to which the person would have been entitled under section 24.2 of the Employment Insurance Regulations.

**2.** A person who, for the purposes of the payment of the benefits provided for in the Act respecting parental insurance, requests that the Minister determine the average of the person's insurable earnings on the basis of the 14 weeks involving the highest amount of insurable earnings from employment, pursuant to the second paragraph of section 102 of the Act, must meet the conditions set out in the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) or its regulations in order for that method of calculation of the rate of weekly benefits to apply.

The amount of the benefits established under sections 18 and 21 of the Act respecting parental insurance and the Regulation under the Act respecting parental insurance is then increased by any amount necessary to enable the person to receive the equivalent of the aggregate amount of benefits to which the person would have been entitled under the Employment Insurance Act or its regulations.

**3.** For the purposes of section 105 of the Act, a recipient who receives earnings during a week of benefits may apply to the Minister for a deduction from the benefits payable of an amount corresponding to the fraction of the earnings received during that week in excess of \$75, or in excess of 40% of the weekly benefits if they amount to \$188 or more.

If the recipient would have been entitled to a raise in his or her earnings threshold under the Employment Insurance Act or its regulations, the amount of the benefits established under sections 18 and 21 of the Act respecting parental insurance and sections 41 to 43 of the Regulation under the Act respecting parental insurance is increased by any amount necessary to enable the

recipient to receive the equivalent of the aggregate amount of benefits to which the recipient would have been entitled under the Employment Insurance Act or its regulations.

**4.** This Regulation comes into force on 1 January 2006.

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Gouvernement du Québec

### **O.C. 1104-2005, 16 November 2005**

An Act to amend the Act respecting parental insurance and other legislative provisions (2005, c. 13)

#### **Regulation under section 108**

Regulation under section 108 of the Act to amend the Act respecting parental insurance and other legislative provisions

WHEREAS the Act to amend the Act respecting parental insurance and other legislative provisions (2005, c. 13) was assented to on 17 June 2005;

WHEREAS, under the first paragraph of section 108 of that Act, the Government may, by regulation, adopt any other transitional provision or measure that is expedient for the purposes of the Act, the Canada-Québec Final Agreement on the Québec Parental Insurance Plan and related administrative agreements before 17 June 2006;

WHEREAS, under the second paragraph of that section, a regulation made under that section is not subject to the publication requirement under section 8 of the Regulations Act (R.S.Q., c. R-18.1) and it may, if it so provides, apply from any date that is not prior to 17 June 2005;

WHEREAS it is expedient to make a regulation under section 108 to provide for certain transitional provisions and other measures necessary for the purposes of the Act, the Canada-Québec Final Agreement and related administrative agreements;

IT IS ORDERED, therefore, on the recommendation of the Minister of Employment and Social Solidarity:

THAT the Regulation under section 108 of the Act to amend the Act respecting parental insurance and other legislative provisions, attached to this Order in Council, be made.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

### **Regulation under section 108 of the Act to amend the Act respecting parental insurance and other legislative provisions**

An Act to amend the Act respecting parental insurance and other legislative provisions (2005, c. 13, s. 108)

**1.** Persons who cannot avail themselves of the Regulation respecting certain transitional measures relating to the calculation of average insurable earnings and to the earnings threshold for the purposes of parental insurance, approved by Order in Council 1103-2005 dated 16 November 2005, who prove to the satisfaction of the Minister of Employment and Social Solidarity that they would have been entitled to a higher aggregate amount of benefits under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) or its regulations, may apply to the Minister to have their benefits increased by any amount necessary to enable them to receive the equivalent of the aggregate amount of benefits to which they would have been entitled under the Employment Insurance Plan.

**2.** This Regulation comes into force on 1 January 2006

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Gouvernement du Québec

### **O.C. 1105-2005, 16 November 2005**

An Act to combat poverty and social exclusion (2002, c. 61)

Corrections to the English text of Order in Council 821-2005 dated 31 August 2005

WHEREAS, by Order in Council 821-2005 dated 31 August 2005, the Government fixed the date of coming into force of certain provisions of the Act to combat poverty and social exclusion (2002, c. 61);

WHEREAS the English text of the Order in Council contains omission errors;

WHEREAS it is expedient to correct the errors to ensure consistency between the French and English texts of the Order in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister of Employment and Social Solidarity: