

DIVISION IV FINAL

12. This Regulation replaces the Regulation respecting the membership rolls of professional orders (R.R.Q., 1981, c. C-26, r.7).

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

8179

Draft Regulation

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

Veterinary surgeons — 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 Regulation to amend the Code of ethics of veterinary surgeons, adopted by the Bureau of the Ordre des médecins vétérinaires du Québec, may be submitted to the Government for approval, with or without amendment, on the expiry of 45 days following this publication.

The main purpose of this draft Regulation is to adapt the rules of ethics to the new provisions in the draft Regulation respecting the practice of the profession of veterinary surgeon within a partnership or joint-stock company, to add a subdivision dealing with the lifting of professional secrecy to protect individuals, and to replace the subdivision dealing with access to records for consistency with the provisions of sections 60.5 and 60.6 of the Professional Code.

The Ordre des médecins vétérinaires du Québec advises that the draft Regulation will have no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Christiane Gagnon, Acting President and Secretary General of the Ordre des médecins vétérinaires du Québec, 800, avenue Sainte-Anne, bureau 200, Saint-Hyacinthe (Québec) J2S 5G7; telephone: 450 774-1427; fax: 450 774-7635.

Any person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec,

800, place D'Youville, 10^e 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 communicated to the professional order that adopted the Regulation, as well as to interested persons, departments and bodies.

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

Regulation to amend the Code of ethics of veterinary surgeons*

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

1. The Code of ethics of veterinary surgeons is amended by inserting the following after section 1:

1.1. A veterinary surgeon shall take reasonable means to ensure that the Veterinary Surgeons Act (R.S.Q., c. M-8), the Professional Code (R.S.Q., c. C-26) and the regulations made pursuant to the Act or Code are complied with by the partnership of veterinary surgeons or joint-stock company within which the veterinary surgeon carries on professional activities and by the employees, shareholders, directors, partners and every person assisting the veterinary surgeon in carrying on his professional activities.

1.2. A veterinary surgeon shall ensure that the obligations towards the partnership of veterinary surgeons or joint-stock company within which the veterinary surgeon carries on professional activities, if the veterinary surgeon acts as a director or officer, are not inconsistent with the obligations towards clients, the public or the profession.”

2. Section 2 is amended by replacing “In the practice of the profession” in the part before paragraph 1 by “In carrying on professional activities”.

3. Section 3 is replaced by the following:

3. In carrying on professional activities, a veterinary surgeon shall show respect for every person. The veterinary surgeon shall also act with courtesy, dignity, moderation and objectivity.”

* The Code of ethics of veterinary surgeons, approved by Order in Council 1149-93 dated 18 August 1993 (1993, *G.O.* 2, 5029), has not been amended since its approval.

4. Section 4 is amended

(1) by replacing “practise the profession” in the part before paragraph 1 by “carry on professional activities”;

(2) by replacing paragraph 3 by the following:

“(3) keep his knowledge up to date and maintain and develop his skills;”.

5. Section 5 is replaced by the following:

“5. Before accepting to provide professional services, a veterinary surgeon shall take into account the field in which he mainly practises, the limits of his abilities and knowledge and the means at his disposal.

A veterinary surgeon shall not undermine in any way the client’s right to consult another veterinary surgeon.”.

6. Section 6 is amended by replacing “practise the profession” in the first sentence by “carry on professional activities” and by striking out the second sentence.

7. Section 7 is amended by replacing “practise the profession” by “carry on professional activities”.

8. Section 8 is amended by replacing “practise the profession” by “carry on professional activities”.

9. The following is inserted after section 8:

“8.1. Except in an emergency, a veterinary surgeon shall obtain the free and enlightened consent of the client before undertaking a medical examination or treatment.”.

10. Section 9 is replaced by the following:

“9. A veterinary surgeon shall carry on his professional activities with integrity and in particular for that purpose,

(1) avoid any misrepresentation as to his level of competence or the effectiveness of his services, those generally provided by the members of the profession and any person assisting the veterinary surgeon in carrying on his professional activities and, if applicable, those provided by the persons carrying on professional activities within the same partnership of veterinary surgeons of joint-stock company. If the good of the animal so requires, the veterinary surgeon shall consult another veterinary surgeon or, with the client’s authorization, refer the case to that person;

(2) endeavour to obtain full knowledge of all the facts before making an opinion, providing a service or giving advice and explain in a complete and objective manner to the client the nature and scope of the problem on the basis of the facts brought to his attention;

(3) make a diagnosis or implement a prophylactic program only after personally conducting an appropriate examination of the animal or a population of animals;

(4) prescribe medications only after personally conducting an appropriate examination of the animal or a population of animals;

(5) inform the client of the nature of the medications prescribed, the methods of administering and preserving them, their expiry date, the withdrawal period, any danger associated with them, and safe disposal of them;

(6) take the necessary measures to prevent veterinary acts from being performed in the workplace by unauthorized persons;

(7) control at all times the purchase, sale, storage and inventory of medications and manage secure recovery of expired or unused medications for the purpose of destroying them;

(8) refrain from selling any medications listed in Schedules I and IV to the Regulation respecting the terms and conditions for the sale of medications, approved by Order in Council 712-98 dated 27 May 1998, without an appropriate prescription. On the request of the syndic, an assistant syndic, a corresponding syndic, an investigator or an inspector of the professional inspection committee, the veterinary surgeon must be able at all times to reconcile the sale of medications sold in the preceding 5 years with the corresponding prescriptions; and

(9) refrain from prescribing, selling, giving or enabling anyone to obtain medications without sufficient medical grounds or for the purposes of human consumption.”.

11. Section 10 is replaced by the following:

“10. In carrying on professional activities, a veterinary surgeon shall fully commit his civil liability. The veterinary surgeon shall not elude or attempt to elude his civil liability or that of the partnership or joint-stock company within which the veterinary surgeon carries on professional activities or that of any other person also carrying on activities within the partnership or joint-stock company, or request a client or any other person to renounce any remedy in the case of professional negli-

gence on his part. A veterinary surgeon may not include in a contract for professional services any clause that directly or indirectly excludes all or part of such liability.

A veterinary surgeon shall also inform his client as soon as possible of any incident, accident or complication likely to have or that has had a significant impact on the state of health of an animal or a population of animals.”.

12. Section 11 is amended in the French text by striking out “à un animal” at the end.

13. Section 12 is amended

(1) by replacing “cesse” in the French text of the first sentence by “cesser”;

(2) by adding the following after paragraph 3:

“(4) being misled by the client or the client’s failure to cooperate;

(5) the client refusing to pay the veterinary surgeon’s fees; and

(6) being unable to communicate with the client or to obtain from him the elements considered necessary to continue providing professional services.”.

14. Section 13 is replaced by the following:

“**13.** Before ceasing to act on behalf of a client, a veterinary surgeon shall give advance notice to that effect within a reasonable time and take the necessary measures to minimize the prejudice caused to the client by the withdrawal of services.”.

15. Section 14 is replaced by the following:

“**14.** A veterinary surgeon shall subordinate his personal interests and, where applicable, those of the partnership or joint-stock company within which he carries on professional activities or has an interest, and those of any other person carrying on activities or not within the partnership or joint-stock company, to the interests of his client.”.

16. Section 17 is amended by striking out “, particularly as regards the sale or prescription of medications” at the end.

17. Section 19 is replaced by the following:

“**19.** A veterinary surgeon is in a situation of conflict of interest if he

(1) shares his professional income in any way whatsoever with a person who is not a member of the Order, other than a partnership of veterinary surgeons or a joint-stock company;

(2) provides or offers to provide veterinary services under a capitation plan, under which remuneration is paid according to an invariable lump sum and is not determined on the basis of the quantity and quality of services rendered;

(3) proposes to his clients an insurance plan that guarantees the performance of veterinary services in exchange for a lump sum agreed on in advance, if the plan is not administered independently by a third person and no veterinary surgeon participating in the plan controls or supervises it, whether directly, indirectly or through an intermediary;

(4) receives, in addition to the remuneration to which he is entitled, a commission, rebate, benefit or other similar consideration relating to the carrying on of his professional activities, except customary tokens of appreciation or gifts of small value, a discount paid by a provider for prompt regular payment if it appears on the invoice and is in keeping with marketplace rules in similar matters, or a purchase volume discount if it appears on the invoice or statement of account and is in keeping with marketplace rules in similar matters;

(5) gives or offers to give a commission, rebate, benefit or other similar consideration relating to the carrying on of his professional activities;

(6) enters into any type of agreement with any person to attract clients; or

(7) accepts discount coupons or other similar documents under which a third person undertakes to pay the fees in whole or in part instead of the client.”.

18. Section 20 is revoked.

19. Section 21 is amended by replacing “practises his profession” by “carries on professional activities” and by replacing “of members” by “or joint-stock company”.

20. Section 22 is amended in the French text by inserting “de” after “permettre de promouvoir ou”.

21. Section 23 is replaced by the following:

“**23.** A veterinary surgeon shall ensure that he carries on professional activities in premises conducive to discretion and preservation of professional secrecy.”.

22. Section 24 is revoked.

23. Section 25 is amended by replacing “his employees” in the second sentence by “the personnel working with him and any person under his responsibility or assisting him in carrying on his professional activities”.

24. The following subdivision is inserted after subdivision 5 of Division II:

“§5.1. Lifting of professional secrecy to protect individuals

25.1. A veterinary surgeon who, pursuant to the third paragraph of section 60.4 of the Professional Code (R.S.Q., c. C-26), communicates, orally or in writing, information protected by professional secrecy to prevent an act of violence shall, for each communication,

(1) communicate the information immediately to the person exposed to the danger, that person’s representative, and to the persons who can come to that person’s aid;

(2) use a means of communication that in the circumstances ensures the confidentiality of the information;

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

(a) the name of the person or group of persons exposed to a danger;

(b) the name of the person who caused the member to communicate the information;

(c) the reasons supporting the decision to communicate the information;

(d) the name of the person to whom the information was given;

(e) the date and time of the communication;

(f) the means of communication; and

(g) the content of the communication; and

(4) within 5 days of the communication, send the syndic a notice regarding the communication that includes the reasons supporting the decision to communicate the information and the date and time it was communicated.

25.2. If it is necessary in the best interests of the person or persons in imminent danger of death or serious bodily injury, a veterinary surgeon about to disclose information protected by professional secrecy shall consult another veterinary surgeon, a member of another professional order or any other qualified person, provided the consultation will not prejudicially delay communication of the information.”.

25. Subdivision 6 of Division II is replaced by the following:

“§6. Conditions and procedures applicable to the exercise of the rights of access and correction provided for in sections 60.5 and 60.6 of the Professional Code and the requirement for veterinary surgeons to release documents to a client

26. A veterinary surgeon shall respect the client’s right to examine the record of his animal and to obtain as soon as possible a copy of the documents concerning the client or the animal.

If x-rays are part of a record, the veterinary surgeon shall respect the client’s right to take possession of them.

A client who wishes to take possession of an x-ray shall sign and date a document that identifies the x-ray, certifies the taking of possession of the x-ray and contains a commitment from the client to return the x-ray.

26.1. In addition to compliance with the special rules prescribed by law, a veterinary surgeon shall reply promptly, or not later than the 20th day after receipt, to any request made by a client to examine documents concerning the client’s animal in any record established in its respect or to obtain a copy of such documents.

26.2. A veterinary surgeon may charge a client exercising the right under section 26 or 26.1 reasonable fees that may not exceed the cost of reproducing or transcribing documents or the cost of transmitting a copy of the documents.

A veterinary surgeon who charges such fees shall inform the client of the approximate amount to be paid before reproducing, transcribing or transmitting the requested documents or copies.

Despite the foregoing, simple access to the documents shall be free of charge.

26.3. A veterinary surgeon who, pursuant to the second paragraph of section 60.5 of the Professional Code, refuses to allow a client to have access to the information contained in a record established in the client's respect shall notify the client in writing of the refusal and the reason for the refusal. The notice must describe the nature of the serious harm likely to be caused and inform the client of his remedies.

26.4. In addition to compliance with the special rules prescribed by law, a veterinary surgeon shall reply promptly, or not later than the 20th day after receipt, to any request made by a client to

(1) cause to be corrected any information that is inaccurate, incomplete or ambiguous with regard to the purpose for which it was collected, contained in a document concerning the client in any record established in the client's respect;

(2) cause to be deleted any information that is outdated or not warranted by the object of the record established in the client's respect, contained in a document concerning the client in any record established in the client's respect; or

(3) have the client's written comments filed in the record established in the client's respect.

26.5. A veterinary surgeon who grants a request under section 26.4 shall issue to the client, free of charge, a copy of the document or the part of the document containing information that was corrected or deleted or, as the case may be, an attestation that the client's written comments have been filed in the record.

26.6. A veterinary surgeon who holds information that is the subject of a request for access or correction shall, if the veterinary surgeon denies the request, keep the information for the time needed by the person concerned to exhaust all remedies in law.

26.7. A veterinary surgeon is deemed to have refused to reply to a request under sections 26.1 and 26.4 if no reply is given within the time prescribed.

26.8. A veterinary surgeon shall promptly reply to any written request made by a client to take back a document entrusted to him."

26. Section 27 is amended by replacing "of the mandate entrusted to the veterinary surgeon by the client" by "of those services".

27. Section 28 is amended by replacing the second sentence by the following:

"A veterinary surgeon shall take particular account of the following factors when determining fees:

(1) the time required to provide the professional services;

(2) the difficulty and importance of the professional services to be provided;

(3) the need to perform unusual services or services requiring exceptional competence or speed;

(4) the veterinary surgeon's experience and expertise; and

(5) the importance of the responsibility assumed."

28. Section 31 is amended

(1) by replacing "a colleague" in paragraph 1 by "another veterinary surgeon or to a partnership or joint-stock company within which the veterinary surgeon is authorized to carry on professional activities pursuant to a regulation made under the Professional Code";

(2) by replacing paragraphs 2 and 3 by the following:

"(2) ensure that the collection of accounts or invoicing is clearly done for and in the veterinary surgeon's name. A veterinary surgeon hired by an employer who is not a veterinary surgeon may, however, allow the employer to charge fees directly to the client, on written agreement between the client, the employer and the veterinary surgeon, provided that the name of the veterinary surgeon responsible is clearly indicated on the invoices or collection documents;

(3) ensure that the person appointed to collect the fees acts with tact and moderation; and"

29. Section 32 is revoked.

30. Section 33 is amended by replacing "false or misleading, that plays upon the public's emotions or that is likely to mislead the public" by "false, misleading, incomplete or liable to mislead, or that plays on emotions".

31. Section 35 is amended by replacing "his colleagues" by "other veterinary surgeons".

32. Section 37 is replaced by the following:

“37. No veterinary surgeon may advertise a medication listed in Schedules I and IV to the Regulation respecting the terms and conditions for the sale of medications or allow such a medication to be advertised in his name or in the name of the partnership or joint-stock company within which the veterinary surgeon carries on professional activities, unless the advertisement is made in the interest and for the protection of the public.”

33. Section 38 is replaced by the following:

“38. In advertising, a veterinary surgeon shall avoid methods and attitudes likely to impart a profit-seeking or mercantile character to the profession, including promoting the consumption of medications, and to that effect shall refrain from offering to the public any rebate, discount or gratuity on the sale or prescription of medications.”

34. Section 39 is amended

(1) by replacing “advertising fees” in the part before subparagraph 1 of the first paragraph by “who advertises fees or prices”;

(2) by replacing subparagraph 1 of the first paragraph by the following:

“(1) establish fees or fixed prices for the advertised services;”;

(3) by adding “or prices” in subparagraphs 2 to 4 of the first paragraph after “fees”;

(4) by replacing the second paragraph by the following:

“The particulars and indications must be understandable for persons who have no particular knowledge in the veterinary field. All fees or prices must remain in effect for at least 90 days after they were last broadcast or published.”

35. Section 41 is amended

(1) by replacing “In his advertising” in the first sentence by “In any advertisement”;

(2) by replacing “are jointly and severally” by “and all the partners, shareholders, directors and officers of a partnership of veterinary surgeons or joint-stock company are solidarily”.

36. Section 42 is replaced by the following:

“42. A veterinary surgeon shall keep a complete copy of every advertisement in its original form, including advertisements made by the partnership of veterinary surgeons or joint-stock company within which the veterinary surgeon has an interest, for a period of two years following the date on which it was last broadcast or published.”

37. Section 44 is replaced by the following:

“44. A veterinary surgeon who uses the graphic symbol of the Order in printed advertising or televised media advertising shall include the following disclaimer in the advertisement:

“This is not an advertisement of the Ordre professionnel des médecins vétérinaires du Québec, and it engages the liability of its author only.”

38. Section 45 is replaced by the following:

“45. In addition to the derogatory acts referred to in sections 57, 58, 58.1 and 59.1 of the Professional Code, the following are derogatory to the dignity of the profession of veterinary surgeon:

(1) using physical, verbal or psychological abuse against a client;

(2) harassing, intimidating or threatening a person with whom the veterinary surgeon interacts in carrying on professional activities;

(3) harassing, intimidating or threatening the person who has requested an inquiry or any other person involved in the events related to the inquiry or the complaint once the veterinary surgeon has been informed that an inquiry is being held or has been served with a notice of complaint regarding conduct or professional competence;

(4) communicating with the complainant without the prior written permission of the syndic or an assistant syndic, once the veterinary surgeon has been informed of an inquiry into his conduct or professional competence or once a disciplinary complaint has been served on him;

(5) claiming a sum of money from a client for all or part of a professional service the cost of which is assumed by a third person;

(6) claiming fees for professional acts that have not been performed or are falsely described, providing or allowing a person for whom he is responsible to provide receipts, veterinary prescriptions, certificates or other documents falsely indicating that a medication has been sold on prescription or a professional service has been provided;

(7) selling, giving, administering or distributing expired or unused medication returned by a client to the veterinary surgeon;

(8) prescribing, selling, providing or administering medications not approved by the Canadian Food Inspection Agency as veterinary biologics, or by the Department of Health of Canada for other medications. A veterinary surgeon may, however, prescribe, sell, provide or administer medications prepared extemporaneously or recognized for a different use, provided that the medications are approved by the Canadian Food Inspection Agency as veterinary biologics, or by the Department of Health of Canada for other medications;

(9) buying or selling samples of medications;

(10) urging a person repeatedly or insistently to retain the veterinary surgeon's professional services;

(11) failing to inform the Order that the veterinary surgeon has reason to believe that a veterinary surgeon is incompetent or that a veterinary surgeon or a partnership or joint-stock company is in breach of the Professional Code, the Veterinary Surgeons Act or a regulation under the Code or the Act;

(12) carrying on professional activities within a partnership or joint-stock company that holds itself out or implies that it is a partnership or joint-stock company when one of the requirements in the Professional Code or its regulations is not met;

(13) entering into an agreement or permitting an agreement to be entered into within a partnership of veterinary surgeons or joint-stock company, including a unanimous agreement between shareholders, if the agreement operates to impair the independence, objectivity and integrity required for the practice of the profession or compliance by the veterinary surgeons with the Professional Code, the Veterinary Surgeons Act and the regulations under the Code or the Act; and

(14) when carrying on professional activities within a partnership or joint-stock company, failing to take reasonable measures to put an end to, or prevent the repeated performance of, an act derogatory to the dignity

of the profession performed by another veterinary surgeon carrying on professional activities within the partnership or joint-stock company, and that was brought to the veterinary surgeon's attention more than 30 days earlier."

39. The heading of subdivision 2 of Division IV is amended by replacing "colleagues" by "other veterinary surgeons".

40. Sections 46 and 47 are replaced by the following:

"**46.** A veterinary surgeon shall as promptly as possible reply to any correspondence from the secretary of the Order, the syndic, an assistant syndic, a corresponding syndic or an investigator, an inspector, the secretary or a member of the professional inspection committee in the exercise of the duties assigned to them by the Act or regulations.

47. A veterinary surgeon shall not abuse the good faith of another veterinary surgeon, a member of the Bureau, the syndic, an assistant syndic, a corresponding syndic or an investigator, an inspector, the secretary or a member of the professional inspection committee, nor in their respect commit any breach of trust or engage in disloyal practices."

41. Section 48 is amended by replacing "a colleague" wherever it appears by "another veterinary surgeon".

42. Section 49 is amended by replacing "a colleague" by "another veterinary surgeon".

43. Section 50 is amended by replacing "a colleague" by "another veterinary surgeon" and by replacing "of the colleague" by "of the veterinary surgeon who consulted him".

44. Section 51 is replaced by the following:

"**51.** No veterinary surgeon may help or urge an unauthorized person to perform acts exclusive to the profession or another profession or allow that person to do so, and shall report to the competent authorities any situation of illegal practice or misuse of title."

45. The heading of subdivision 3 of Division IV is amended by replacing "the advancement" by "the development".

46. Section 52 is amended by striking out "advancement and" and by replacing "colleagues" by "other veterinary surgeons, students and trainees".

47. The heading of Chapter V is amended by replacing “CHAPTER” by “DIVISION”.

48. Section 53 is replaced by the following:

“**53.** A veterinary surgeon shall provide the necessary care to the animal or population of animals in his care and custody and shall at all times demonstrate the highest concern for their safety.”.

49. Section 54 is amended by inserting “or a population of animals” after “the animal”.

50. Section 55 is replaced by the following:

“**55.** A veterinary surgeon may not lend or use an animal in his care and custody for purposes other than those for which the animal was entrusted to him. Except in exceptional circumstances, the veterinary surgeon shall obtain the client’s consent before relinquishing an animal entrusted to him by the client.”.

51. Section 56 is amended by inserting “or a population of animals” after “an animal”.

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

8178

Draft Regulation

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

Veterinary surgeons

— Practice of the profession of veterinary surgeon within a partnership or a joint-stock company

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 practice of the profession of veterinary surgeon within a partnership or a joint-stock company, adopted by the Bureau of the Ordre des médecins vétérinaires du Québec, may be submitted to the Government for approval, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation contains provisions to govern the terms and conditions under which veterinary surgeons are authorized to practise within a partnership or joint-stock company, in particular as regards the management of the partnership or joint-stock company and the holding of units or shares.

Pursuant to Chapter VI.3 of the Professional Code, those conditions also entail a requirement to have insurance to cover the liability the partnership or joint-stock company may incur for fault or negligence on the part of the members practising within the partnership or joint-stock company. The members will also be required to provide the Order with information on the partnership or joint-stock company and to maintain that information current.

The Ordre des médecins vétérinaires du Québec advises that the Regulation will have no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Christiane Gagnon, Acting President and Secretary General of the Ordre des médecins vétérinaires du Québec, 800, avenue Sainte-Anne, bureau 200, Saint-Hyacinthe (Québec) J2S 5G7; telephone: 450 774-1427; fax: 450 774-7635.

Any person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D’Youville, 10^e 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 communicated to the professional order that adopted the Regulation, as well as to interested persons, departments and bodies.

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

Regulation respecting the practice of the profession of veterinary surgeon within a partnership or a joint-stock company

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

DIVISION I

TERMS AND CONDITIONS OF PRACTICE

1. Veterinary surgeons may carry on their professional activities within a limited liability partnership or a joint-stock company within the meaning of Chapter VI.3 of the Professional Code (R.S.Q., c. C 26) if

(1) 100% of the voting rights attached to the shares or units of the partnership or joint-stock company are held