

Gouvernement du Québec

**O.C. 1051-2007**, 28 November 2007

An Act respecting transportation services by taxi  
(R.S.Q., c. S-6.01)

Delegation to Ville de Rouyn-Noranda of the exercise of a power to regulate taxi transportation

WHEREAS, under subparagraph 3 of the first paragraph of section 88 of the Act respecting transportation services by taxi (R.S.Q., c. S-6.01), the Government may make regulations prescribing the conditions the holders of a taxi owner's permit of an area it indicates must comply with to serve the regional infrastructures or equipment it indicates and prescribing prohibitions as regards permit holders whose servicing area includes the infrastructure or equipment it indicates;

WHEREAS, under the first paragraph of section 89 of the Act, the Government may delegate to a municipal authority the exercise of a power conferred on it under subparagraphs 3 to 5, 7 to 13 and 15 to 17 of the first paragraph of section 88;

WHEREAS a regulation made by an authorized authority replaces in a territory under the jurisdiction of the authority a regulation to the same effect made by the Government unless such a regulation, made under the second paragraph of section 88, applies to a taximeter;

WHEREAS by resolution 2007-776 dated 20 August 2007, Ville de Rouyn-Noranda requested that the Government delegate to it the exercise of the regulatory power in subparagraph 3 of the first paragraph of section 88 of the Act for the management and supply of taxi services at the Rouyn-Noranda airport which is owned by Ville de Rouyn-Noranda;

WHEREAS it is expedient to grant the request made by Ville de Rouyn-Noranda;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport:

THAT the regulatory power in subparagraph 3 of the first paragraph of section 88 of the Act respecting transportation services by taxi (R.S.Q., c. S-6.01) be delegated to Ville de Rouyn-Noranda by the Government in respect of the Rouyn-Noranda airport.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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Gouvernement du Québec

**O.C. 1060-2007**, 28 November 2007

An Act to promote workforce skills development and recognition  
(R.S.Q., c. D-7.1)

**Eligible training expenditures**  
— Amendments

Regulation to amend the Regulation respecting eligible training expenditures

WHEREAS, under subparagraph 1 of the first paragraph of section 20 of the Act to promote workforce skills development and recognition (R.S.Q., c. D-7.1), amended by chapter 3 of the Statutes of 2007, the Commission des partenaires du marché du travail may make regulations to define eligible training expenditures, within the meaning of Chapter II of the Act, and provide for exclusions, limits or deductions;

WHEREAS, under subparagraph 2 of the first paragraph of section 20 of the Act, the Commission may make regulations to establish rules for the calculation and substantiation of eligible training expenditures applicable to a year;

WHEREAS the Regulation respecting eligible training expenditures was made by Order in Council 1586-95 dated 6 December 1995;

WHEREAS it is expedient to amend the Regulation;

WHEREAS the Commission made the Regulation to amend the Regulation respecting eligible training expenditures on 27 June 2007;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Regulation to amend the Regulation respecting eligible training expenditures was published in Part 2 of the *Gazette officielle du Québec* of 5 September 2007 with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS, in accordance with section 22 of the Act to promote workforce skills development and recognition, the Minister of Employment and Social Solidarity obtained the opinion of the Minister of Revenue which is attached to the Minister's recommendation;

WHEREAS it is expedient to approve the Regulation;

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

THAT the Regulation to amend the Regulation respecting eligible training expenditures, attached to this Order in Council, be approved

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting eligible training expenditures \*

An Act to promote workforce skills development and recognition

(R.S.Q., c. D-7.1, ss. 5, 20, 1st par., subpars. 1 and 2 and 2nd par., and s. 21, pars. 1 and 5; 2007, c. 3, ss. 5 and 15)

**1.** Section 1 of the Regulation respecting eligible training expenditures is amended

(1) by replacing “Act to foster the development of manpower training” in the part preceding subparagraph 1 of the first paragraph by “Act to promote workforce skills development and recognition”;

(2) by replacing “Société québécoise de développement de la main-d’oeuvre” in subparagraph 1 of the first paragraph by “Minister of Employment and Social Solidarity”;

(3) by replacing “Société” in subparagraph 3 of the first paragraph by “Minister”;

(4) by replacing “, within Québec, gives training to the personnel of his employer within the framework of an activity organized by a training service accredited by the Société” in subparagraph 4 of the first paragraph by “gives training to the personnel of his employer within the framework of an activity organized by a training service accredited by the Minister”;

(5) by replacing “, in Québec, with training during an activity organized by a multi-employer training service accredited by the Société” in subparagraph 4.1 of the first paragraph by “with training during an activity organized by a multi-employer training service accredited by the Minister”;

(6) by striking out “, within Québec,” in subparagraph 5 of the first paragraph;

(7) by replacing “or according to a training plan accredited under section 8 of the Act and, for on-the-job training, provided that apprenticeship tasks are performed for a specific period established within the framework of a training plan” in subparagraph 7 of the first paragraph by “and, for on-the-job training and individual learning activities by means of information technologies, provided that the learning of the tasks or skills covered by the training has a specific duration set under a training plan and provided that, in the course of those activities, the participant can be supervised or can interact with the organizer for the duration of the learning”;

(8) by replacing subparagraph 8 of the first paragraph by the following:

“(8) the additional salary or wages paid by an employer to replace an employee in training for the portion in excess of the employee’s salary or wages;”;

(9) by striking out “or to any other body for the development and implementation of a training plan referred to in section 8 of the Act” in subparagraph 10 of the first paragraph;

(10) by replacing “Société” in subparagraph 11 of the first paragraph by “Minister”;

(11) by replacing “within the framework of such a plan for assessing the employees’ needs and experiential learning or for drawing up a list of the employees’ skills” in subparagraph 12 of the first paragraph by “for determining the employees’ needs, for identifying training lacking and for assessing and recognizing their experience and skills”;

(12) by replacing “, adapting or assessing training or an apprenticeship program” in subparagraph 13 of the first paragraph by “or adapting training or a workplace skills development strategy in accordance with the workforce skills development and recognition framework, as well as for assessing the training or strategy, including its impact”;

\* The Regulation respecting eligible training expenditures, made by Order in Council 1586-95 dated 6 December 1995 (1995, G.O. 2, 3567), was last amended by the regulation approved by Order in Council 765-97 dated 11 June 1997 (1997, G.O. 2, 2740). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

(13) by replacing “the journeyman for an apprentice or the guide for a teacher undergoing refresher training in the workplace” in subparagraph 14 of the first paragraph by “the guide for a teacher undergoing refresher training in the workplace or the person supervising a learner pursuant to subparagraph 3 of the third paragraph of section 25.6 of the Act”;

(14) by replacing subparagraph 15 of the first paragraph by the following:

“(15) the salary or wages of a trainee, the supervisor for a trainee, the guide for a teacher undergoing refresher training in the workplace, a learner and the person supervising the learner pursuant to subparagraph 3 of the third paragraph of section 25.6 of the Act, for the time devoted exclusively to supervision, support and guidance activities;”;

(15) by replacing “the journeyman for an apprentice or the guide for a teacher undergoing refresher training in the workplace” in subparagraph 16 of the first paragraph by “the guide for a teacher undergoing refresher training in the workplace or the person supervising a learner pursuant to subparagraph 3 of the third paragraph of section 25.6 of the Act”;

(16) by replacing subparagraph 17 of the first paragraph by the following:

“(17) the salary or wages paid by an employer for creating or translating teaching materials;

(17.1) the expenses incurred by an employer for creating, translating or leasing teaching materials, the cost of acquiring such materials and the expenses for using information technologies in the proportion that they are used for the purposes of the training referred to in subparagraphs 1 to 4 of the first paragraph of section 6 of the Act;”;

(17) by replacing “used chiefly” in subparagraph 18 of the first paragraph by “for the time used”;

(18) by striking out subparagraphs 19 to 22 of the first paragraph;

(19) by inserting “including living expenses in proportion to the duration of the training and the travelling expenses;” in subparagraph 23 of the first paragraph after “seminar;”

(20) by striking out subparagraph 25 of the first paragraph;

(21) by striking out the second paragraph.

**2.** Section 2 is revoked.

**3.** Section 3 is amended

(1) by replacing “Société the required general information using the form provided to him by the Société” by “Minister the required general information using the form provided by the Commission”;

(2) by adding “, unless the employer holds a training initiative quality certificate” at the end.

**4.** Sections 4 to 6 are replaced by the following:

“**4.** An employer must be able to justify eligible or accepted training expenditures and to provide proof thereof. The employer must keep supporting documents concerning the expenditures for 6 years after the last year to which they relate.

For expenditures in salary or wages, justification is proved by the name of the employee to whom a salary or wages are paid as an eligible training expenditure and the total amount of the salary or wages paid for the time during which the employee’s salary or wages constitute such an expenditure.

For expenditures for training given in accordance with subparagraph 4 of the first paragraph of section 6 of the Act, the employer must keep proof of the consultations held on the training plan of the enterprise. The employer must also be able to demonstrate the ability to issue attestations of training every year to every employee having participated in the training if the educational institution, body or instructor that gave the training does not issue an attestation specifying the purpose of the training activity in which the employee participated.

For an expenditure complying with section 12 of the Act, the employer must keep the statement referred to in section 85.4.1 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20).”.

**5.** Section 7 is amended

(1) by striking out paragraph 2;

(2) by replacing “Société” in paragraph 3.1 by “Minister;

(3) by replacing “related to the performance of a job” in paragraph 3.2 by “an integral part of the skills to be acquired to perform a job”;

(4) by inserting the following after paragraph 4:

“(4.1) an eligible expenditure as salary or wages includes contributions, premiums and assessments paid by an employer in respect of an employee for that salary or those wages, and provided for in the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001), the Act respecting parental insurance (R.S.Q., c. A-29.011), the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) and the Employment Insurance Act (S.C. 1996, c. 23);”;

(5) by replacing “, trainee or apprentice” in paragraph 5 by “or trainee”;

(6) by replacing “, including the apprentices and, where applicable, the trainees and the teachers” in paragraph 7 by “and, where applicable, trainees or teachers”;

(7) by replacing paragraphs 8 to 11 by the following:

“(8) no part of an expenditure referred to in paragraphs 1 to 3 and 6 of section 1 corresponding to the amount paid or to be paid by the training instructor, in connection with the training given by the training instructor for the benefit of the employer or a person with whom the employer does not deal at arm’s length within the meaning of section 18 of the Taxation Act for the use of premises, facilities or material, or as a consideration for the disposal of property, unless that consideration pertains to the part of the property that was consumed in the training process, is to be calculated;”;

(8) by replacing “expenditure referred to in subparagraphs 1 to 19, 21, 23, 24 and 26 of the first paragraph of section 1” in paragraph 13 by “eligible training expenditure” and by replacing “a day care centre with a permit from the Minister of Families, Seniors and the Status of Women by virtue of section 3 of the Act respecting childcare centres and childcare services (R.S.Q., c. C-8.2)” by “a person holding a childcare centre permit or a day care centre permit issued respectively under section 7 and section 11 of the Educational Childcare Act (R.S.Q., c. S-4.1.1) or accredited as a home childcare coordinating office pursuant to section 40 of that Act”;

(9) by replacing paragraph 14 by the following:

“(14) an eligible training expenditure may not be declared for a year prior to the year for which the training activity was completed.”.

**6.** Schedule 1 to the Regulation is revoked.

**7.** This Regulation comes into force on 1 January 2008.

Gouvernement du Québec

## O.C. 1061-2007, 28 November 2007

An Act to promote workforce skills development and recognition  
(R.S.Q., c. D-7.1)

### Training bodies, training instructors and training services

#### — Accreditation

#### — Amendments

Regulation to amend the Regulation respecting the accreditation of training bodies, training instructors and training services

WHEREAS, under subparagraph 1 of the first paragraph of section 20 of the Act to promote workforce skills development and recognition (R.S.Q., c. D-7.1), amended by chapter 3 of the Statutes of 2007, the Commission des partenaires du marché du travail may make regulations to define eligible training expenditures within the meaning of Chapter II of the Act and provide for exclusions, limits or deductions;

WHEREAS, under subparagraph 2 of the first paragraph of section 20 of the Act, the Commission may make regulations to establish rules for the calculation and substantiation of eligible training expenditures applicable to a year;

WHEREAS, under paragraph 2 of section 21 of the Act, a regulation made pursuant to subparagraph 1 of the first paragraph of section 20 may set out the principles, criteria or factors taken into account by the Minister for the purpose of granting accreditation or recognition or the conditions to be fulfilled for that purpose and, where expedient, determine the fees payable and the period for which the accreditation or recognition is valid;

WHEREAS, under paragraph 3 of section 21 of the Act, such a regulation may determine the conditions to be fulfilled by accredited or recognized persons or bodies including the documents and information to be sent to the Minister, related inspections and the conditions on which accreditation or recognition may be renewed, suspended or revoked;

WHEREAS, by Order in Council 764-97 dated 11 June 1997, the Government approved the Regulation respecting the accreditation of training bodies, training instructors and training services;