

4. Section 5 is replaced by the following:

“5. The sum of the supplementary benefits granted under this Plan and the pension granted under the pension plan may not be greater than 65% of the judge’s average salary before any reduction in those benefits and pension under section 224.16 of the Act.”

5. Section 6 is amended by replacing “prescribed in” in the second paragraph by “determined by”.

6. Section 7 is revoked.

7. Section 10 is amended by replacing the first and second paragraphs by the following:

“The judge must pay to this Plan a contribution equal to 7% of the judge’s annual salary, less the contribution paid to the pension plan. From the date on which the judge has accumulated 21.7 years of service in the pension plan, the judge must pay to this Plan a contribution equal to 1% of the judge’s annual salary, less the contribution paid to the pension plan.

The first paragraph also applies, with the necessary modifications, to a judge who continues to exercise his or her functions after 30 December of the year in which age 69 is reached if payment of the judge’s pension has not begun.”

8. Section 11 is amended by striking out

(1) “and his salary shall be reduced in accordance with section 118 of the Act” in the first sentence of the first paragraph;

(2) “and his salary shall be reduced in accordance with section 118 of the Act” in the second paragraph.

9. Section 12 is amended by adding the following at the end of the first paragraph: “, excluding a reduction resulting from the application of section 224.15 of the Act”.

10. The following is inserted after section 13:

“**13.1.** Where the Commission and Ville de Montréal, Ville de Laval or Ville de Québec enter into a transfer agreement under section 246.24 of the Act, that agreement must also apply to the judge’s supplementary benefits plan.”

11. Section 16 is revoked.

12. Section 17 is amended by replacing the second paragraph by the following:

“Any amount of a payment that a municipality fails to make to the Commission on the 15th day of the month bears interest, compounded annually, at the rate provided for in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) from that date. Despite the foregoing, if, for a period or part of a period indicated in that Schedule, the rate provided for therein is less than the rate provided for in Schedule VII to that Act, the rate in Schedule VII applies for that period or part of a period.”

13. Section 18 is amended by replacing the second paragraph by the following:

“Any amount not paid within 30 days bears interest, compounded annually, from the date of the statement of account, at the rate provided for in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan and applicable on that date.”

14. The provisions of these amendments come into force as follows:

(1) sections 1, 2, 3, 4 and 6 have effect from 1 July 2004;

(2) sections 7 and 8 have effect from 14 June 2002;

(3) the other provisions come into force on the fifteenth day following the date of publication of the amendments in the *Gazette officielle du Québec*.

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Draft Regulation

Courts of Justice Act
(R.S.Q., c. T-16)

Pension plan

— Supplementary benefits plan for judges covered by the pension provided for in Part VI of the Act — 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 Amendments to the Supplementary benefits plan for judges covered by the pension plan established under Part VI of the Courts of Justice Act, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to make amendments consequential to the amendments made to the Courts of Justice Act in 2002 and 2005. It amends the rules for the indexing of supplementary benefits, eliminates the reduction in the supplementary benefits of a retired judge exercising judicial functions and allows a judge with at least 5 years of service to take early retirement, with a reduction in supplementary benefits.

The draft Regulation also amends the rules, terms and conditions requiring the municipalities of Québec and Laval to pay the contribution of the judges of their municipal courts to the supplementary benefits plan for judges covered by the pension plan established under Part VI of the Courts of Justice Act.

Further information may be obtained by contacting Lili Lemieux, Secrétariat général et direction des affaires institutionnelles, Commission administrative des régimes de retraite et d'assurances, 475, rue Saint-Amable, Québec (Québec) G1R 5X3; telephone: 418 644-2900, fax: 418 644-0265; e-mail: lili.lemieux@carra.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Justice, 1200, route de l'Église, 9^e étage, Québec (Québec) G1V 4M1.

KATHLEEN WEIL,
Minister of Justice

Amendments to the Supplementary benefits plan for judges covered by the pension plan established under Part VI of the Courts of Justice Act*

Courts of Justice Act
(R.S.Q., c. T-16, ss. 122, 122.1, 122.3, 4th par., and 123)

1. The Supplementary benefits plan for judges covered by the pension plan established under Part VI of the Courts of Justice Act is amended by replacing section 2 by the following:

“**2.** The annual supplementary benefits payable to a judge are equal to the amount obtained

(1) by multiplying the average salary for the judge's 3 best paid years of service or, if the judge has fewer than 3, for all the judge's years of service, by 2.8% per year of service used to compute the pension payable to the judge under the pension plan; and

(2) by subtracting the pension amount from the amount obtained under subparagraph 1.

If the judge's pension is reduced pursuant to the second paragraph of section 232.1 or section 238 of the Act, the amount obtained under subparagraph 1 of the first paragraph is reduced in the same way as the pension.”.

2. Section 3 is amended by adding the following paragraph at the end:

“If the pension is reduced pursuant to section 238 of the Act, the supplementary benefits are reduced in the same way as the pension.”.

3. Section 4 is revoked.

4. Section 9 is amended by striking out

(1) “, and his salary shall be reduced in accordance with section 118 of the Act, amended by section 1 of Chapter 79 of the Statutes of 1991” in the first sentence of the first paragraph;

(2) “, and his salary shall be reduced in accordance with section 118 of the Act, amended by section 1 of Chapter 79 of the Statutes of 1991” in the second paragraph.

5. Section 11 is replaced by the following:

“**11.** To calculate the supplementary benefits payable under this plan, the average salary is determined in accordance with section 231 of the Act. For the purposes of that calculation, the annual salaries taken into account are in no case limited by the defined benefit limit applicable for each year under the Income Tax Act (Revised Statutes of Canada, 1985, c. 1 (5th Supp.)).”.

6. Section 12 is amended by replacing the first paragraph by the following:

* The Supplementary benefits plan for judges covered by the pension plan established under Part VI of the Courts of Justice Act, made by Order in Council 326-93 dated 17 March 1993 (1993, G.O. 2, 1949), was last amended by Order in Council 1473-2001 dated 12 December 2001 (2001, G.O. 2, 6861) and by section 3 of chapter 41 of the Statutes of 2004. For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

“All supplementary benefits are indexed each year in the manner provided for in subparagraphs 2 and 3 of the first paragraph of section 244.11 of the Act.”.

7. The following is inserted after section 12:

12.1. Where the Commission and Ville de Montréal, Ville de Laval or Ville de Québec enter into a transfer agreement under section 246.24 of the Act, that agreement must also apply to the judge’s supplementary benefits plan.”.

8. Section 16.1 is revoked.

9. Section 16.2 is amended by replacing the second paragraph by the following:

“Any amount of a payment that a municipality fails to make to the Commission on the 15th day of the month bears interest, compounded annually, at the rate provided for in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) from that date. Despite the foregoing, if, for a period or part of a period indicated in that Schedule, the rate provided for therein is less than the rate provided for in Schedule VII to that Act, the rate in Schedule VII applies for that period or part of a period.”.

10. Section 16.3 is amended by replacing the second paragraph by the following:

“Any amount not paid within 30 days bears interest, compounded annually, from the date of the statement of account, at the rate provided for in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan and applicable on that date.”.

11. The provisions of these amendments come into force as follows:

(1) sections 1, 2 and 3 have effect from 1 July 2004;

(2) sections 4 and 6 have effect from 14 June 2002;

(3) the other provisions come into force on the fifteenth day following the date of publication of the amendments in the *Gazette officielle du Québec*.

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Draft Regulation

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

Certified general accountants

— Legal authorizations to practise the profession outside Québec that give access to the permit of the Ordre

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 legal authorizations to practise the profession of certified general accountant outside Québec that give access to the permit of the Ordre professionnel des comptables généraux licenciés du Québec”, passed by the Board of Directors of the Ordre des comptables généraux licenciés du Québec, may be submitted to the Government which may approve it, with or without amendment, upon the expiry of 45 days following this publication.

The purpose of this draft Regulation is to determine, in accordance with paragraph *g* of section 94 of the Professional Code (R.S.Q., c. C-26), the legal authorizations to practice the profession of certified general accountant outside Québec which give access to a permit from the Ordre des comptables généraux licenciés du Québec.

According to the Ordre des comptables généraux licenciés du Québec, this draft Regulation has no impact on businesses, including small and medium-sized businesses.

Further information may be obtained by contacting Mr. André Cantin, CGA, vice-président protection du public et administration at the Ordre des comptables généraux licenciés du Québec, 500, Place d’Armes, Suite 1800, Montreal, Quebec, H2Y 2W2; telephone: 514 861-1823 or 1 800 463-0163; facsimile: 514 861-7661; E-mail: acantin@cga-quebec.org

Any interested person having comments to make on the matter is asked to send them, prior to the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800 Place D’Youville, 10th Floor, Quebec City, Quebec, G1R 5Z3. These comments will be forwarded by the Office to the minister responsible for the enforcement of legislation applicable to professionals; they may also be forwarded to the professional corporation which passed the Regulation as well as to any interested persons, departments and organizations.

JEAN PAUL DUTRISAC,
*Chair of the Office
des professions du Québec*