

13. Schedule B is amended by replacing Tables C and D of Part III by the following:

“Table C

Identification of raw material	% Sulphur	Quantity	Unit of measure
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Table D

Contaminant	% Sulphur	Emission factor	Unit of measure	of Product, raw material or fuel related to the emission factor	Origin or emission factor reference used ⁽³⁾
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(3) For each contaminant emitted for which the operator takes into account an emission factor to quantify its emissions, the operator must indicate the origin of the emission factor and, if it comes from a published documentary source, indicate its reference.”.

14. For report year 2010, an emitter that on (*insert the date preceding the day of coming into force of this Regulation*) was required to report greenhouse gas emissions under section 5 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere and that did not have the data needed to use one of the calculation methods prescribed in Schedule A.2 may use, for that report year, one of the methods prescribed in the second paragraph of section 6 of the Regulation.

Section 6.6 of the Regulation, introduced by section 8 of this Regulation, does not apply to report year 2010.

15. From report year 2011, an emitter that on (*insert the date preceding the day of coming into force of this Regulation*) was not required to report greenhouse gas emissions under the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere, and an emitter referred to in section 14, must report their emissions in accordance with the new Division II.1 of the Regulation.

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

9832

Draft Regulation

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

Certified management accountants — Indemnity fund

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 indemnity fund of the Ordre des comptables en management accrédités du Québec, made by the board of directors of the Ordre des comptables en management accrédités du Québec, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The object of the Regulation is to determine the process for reimbursing to a claimant any funds or property used by a certified management accountant for purposes other than those for which they were entrusted to the accountant acting in a professional capacity by the claimant, as well as the procedure for establishing the indemnity fund and the rules governing its administration and the investing of the amounts paid into the fund. The Regulation also sets the maximum indemnity payable from the fund for all claims against a member.

The Order advises that the Regulation will have no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting M^{re} Isabelle F. LeBlanc, Ordre des comptables en management accrédités du Québec, 715, rue du Square-Victoria, 3^e étage, Montréal (Québec) H2Y 2H7; telephone: 514 849-1155 or 1 800 263-5390; fax: 514 849-9674, E-mail: i.leblanc@cma-quebec.org

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the President 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 of Justice, and may also be forwarded to the professional order that adopted the regulation and to other interested persons, departments and bodies.

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

Regulation respecting the indemnity fund of the Ordre des comptables en management accrédités du Québec

Professional Code
(R.S.Q., c. C-26, s. 89.1)

DIVISION I ESTABLISHMENT OF AN INDEMNITY FUND

1. The board of directors of the Ordre des comptables en management accrédités du Québec is to establish an indemnity fund to reimburse to claimants any funds or property used by a member of the Order for purposes other than those for which they were entrusted to the member acting in a professional capacity.

2. The fund must be maintained at a minimum balance of \$75,000. It may consist of

(1) amounts allocated to the fund by the board of directors;

(2) assessments fixed for that purpose;

(3) amounts recovered from members under a subrogation or pursuant to section 159 of the Professional Code (R.S.Q., c. C-26);

(4) revenue from and the growth of fund assets;

(5) amounts that may be paid by an insurer under an insurance or reinsurance policy taken out by the board of directors;

(6) amounts received by the Order for deposit into the fund;

(7) interest and other income generated by the members' general trust accounts.

DIVISION II RULES GOVERNING THE ADMINISTRATION AND INVESTMENTS OF THE INDEMNITY FUND

3. The board of directors of the Order manages the indemnity fund. It is authorized to take out an insurance or reinsurance contract for the purposes of the fund and to pay the insurance premiums out of the fund.

4. The accounting for the fund must be separate from the accounting for the Order.

5. The amounts making up the fund must be invested by the board of directors as follows:

(1) the portion of the amounts that the board of directors intends to use on a short-term basis must be deposited in a financial institution regulated by An Act respecting Trust Companies and Savings Companies (R.S.Q., c. S-29.01), by the Banks Act (S.C. 1991, c. 46), by An Act respecting Financial Services Cooperatives (R.S.Q., c. C-67.3) or by the Trust and Loan Companies Act (S.C. 1991, c. 45);

(2) the remaining portion must be invested in accordance with the investment policy adopted by the board of directors.

DIVISION III INDEMNITY PROCEDURE

6. To be receivable, a claim must be filed within 12 months from the time when the claimant becomes aware that funds or property have been used for purposes other than those for which they were entrusted to a member acting in a professional capacity.

7. The time limit provided for in section 6 may be extended by the board of directors if the claimant shows that it was impossible to file a claim within the prescribed time period due to reasons beyond the claimant's control.

8. A claim in respect of a member may be filed whether or not a decision concerning the member has been rendered by the disciplinary council, the Professions Tribunal or any other competent tribunal.

9. A claim must

(1) be made under oath and in writing;

(2) set out all the facts in support of the claim and be accompanied by all relevant documents;

(3) state the amount claimed.

10. Claims must be addressed to the secretary of the Order at its head office.

11. The secretary of the Order enters the claim on the agenda for the first meeting of the board of directors after the claim is received.

12. A request made to the Order for an inquiry with regard to facts likely to give rise to a claim against the fund is deemed to be a claim within the meaning of section 9 if the request for an inquiry is filed within the time period contemplated in section 6.

13. At the request of the person, the committee or committee member designated by the board of directors to conduct an inquiry in accordance with section 89.1 of the Professional Code, the claimant or the member concerned must provide all details and documents relating to the claim.

14. The board of directors decides on a timely basis whether it is expedient to accept the claim in whole or in part and, where applicable, fixes the indemnity. Its decision is final.

Within 30 days of the decision, the indemnity is paid to the claimant, who must sign a discharge in favour of the Order.

15. The maximum indemnity payable from the fund is set at \$75,000 for all claims against a member.

Where the board of directors believes that claims in excess of that amount may be filed against a given member, it suspends the payment of indemnities until it has reviewed all claims concerning that member. The board of directors must

(1) cause a notice to be published in a newspaper having general circulation in the location where the member has or had his or her professional domicile, inviting all persons to inform the Order of claims for which an indemnity is likely to be paid in accordance with this Regulation;

(2) cause an inventory to be made of the funds or property entrusted to the member and notify in writing the persons likely to file a claim.

The maximum indemnity must be reviewed every five years from the date on which this Regulation comes into force.

16. The balance of a member's general trust account, the funds of which have been blocked or otherwise disposed of in accordance with section 32 of the Regulation respecting trust fund accounting by certified management accountants of Québec, approved by the Office des professions du Québec on (*enter the date of approval by the Office*), is distributed by the secretary of the Order, at the expiry of 60 days following the publication of a notice to that effect in a newspaper having general circulation in the location where the member has or had his or her professional domicile, among the claimants on a prorata basis according to the amounts of their claims allowed, up to the amount of the claim, less the indemnity fixed under section 14.

The secretary of the Order causes the notice to be published after one year has elapsed with no new claim having been filed against the member.

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

9840

Draft Regulation

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

Physicians — Medical specialties

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 on medical specialties", adopted by the board directors of the Collège des médecins du Québec, may be submitted to the government, which may approve it, with or without amendment, after the expiry of 45 days following this publication.

According to the Collège des médecins du Québec, this draft regulation establishes the list of medical specialties.

The Collège des médecins du Québec anticipates that the amendments will have no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting, M^e Linda Bélanger, assistant director in the Legal Services Division, Collège des médecins du Québec, 2170, boulevard René-Lévesque Ouest, Montréal (Québec) H3H 2T8; telephone no: (toll-free) 1 888 633-3246 or 514 933-4441, extension 5362; fax. no: 514 933-3276; e-mail: lbelanger@cmq.org