

## Regulations and other Acts

Gouvernement du Québec

**O.C. 978-2011**, 21 September 2011

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1)

**Supplemental pension plans**  
— **Standards of Practice established by**  
**the Canadian Institute of Actuaries**  
— **Amendment**

CONCERNING the Regulation to amend the Regulation respecting supplemental pension plans regarding the Standards of Practice established by the Canadian Institute of Actuaries

WHEREAS the Régie des rentes du Québec may make regulations concerning the matters mentioned in the first paragraph of section 244 of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1);

WHEREAS, under the fourth paragraph of that section, such a regulation, to the extent that it relates to the application, with or without amendment, of a standard of practice of the Canadian Institute of Actuaries, is not subject to the requirements of sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1) and may, if it so provides, have retroactive effect to a date that is prior to the date of its coming into force but not prior to the date the standard is approved by the Actuarial Standards Board of the Canadian Institute of Actuaries;

WHEREAS, under the fifth paragraph of that section, the regulations of the Régie shall be submitted to the Government for approval;

WHEREAS, on 17 June 2011, the Régie made the Regulation to amend the Regulation respecting supplemental pension plans regarding the Standards of Practice established by the Canadian Institute of Actuaries, attached hereto;

WHEREAS it is expedient to approve this Regulation;

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

THAT the Regulation to amend the Regulation respecting supplemental pension plans regarding the Standards of Practice established by the Canadian Institute of Actuaries, attached hereto, be approved.

GILLES PAQUIN,  
*Clerk of the Conseil exécutif*

**Regulation to amend the Regulation**  
**respecting supplemental pension plans**  
**regarding Standards of Practice**  
**established by the Canadian Institute**  
**of Actuaries**

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1, s. 244, 1st and 4th para.)

**1.** Section 4 of the Regulation respecting supplemental pension plans (c. R-15.1, r. 6) is amended by replacing, in the first paragraph, “Section 3600” with “Section 3260” and “27 December 2007” with “3 June 2010”.

**2.** Section 67.4 of the Regulation is amended:

1° by replacing, in the first paragraph, “sections 3830 and 3840” with “Sections 3530 and 3540” and “8 December 2008” with “3 June 2010”;

2° by replacing, in the second paragraph, “paragraphs 3820.09 to 3820.11 of section 3820” with “paragraphs 3520.09 to 3520.11 of Section 3520”.

**3.** The provisions of section 4 of this Regulation, as amended by section 1, apply to the complete actuarial valuation report undertaken after 30 December 2011. A complete actuarial valuation undertaken after 30 December 2010 but prior to 31 December 2011 can, however, be undertaken according to these provisions.

**4.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*. The provisions in section 3, however, have effect from 31 December 2010. The provisions in section 1 have effect from 31 December 2011.