

Notwithstanding the second paragraph of section 120 of the Act, where such a report has already been sent to the Régie, it is deemed to be amended by the writing referred to in the second paragraph above as at the date on which the instructions were received by the pension committee.”.

2. Section 42 of the Regulation is amended by inserting “or section 39.1” after “in section 39”.

3. The Regulation is amended by inserting, after section 42, the following:

“**42.1.** For the purposes of applying the first paragraph of section 6 at the beginning of a fiscal year of the pension plan during which the pension committee was instructed to apply the measure provided for in section 39.1, the amortization payment determined for that fiscal year in relation to the technical actuarial deficiency is deemed to be one-third or 20% of the payment otherwise determined, according to whether the plan is referred to in paragraph 1 or in paragraph 2 of the first paragraph of section 41.

For the purposes of applying the first paragraph of section 14, where the monthly payments relating to an amortization payment are reduced further to instructions given in accordance with section 39.1, the value of the amortization payments remaining to be paid to amortize a funding deficiency shall be determined taking into account the reduction of the monthly payments.”.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*. However, it has effect from 31 December 2011.

1913

Gouvernement du Québec

O.C. 116-2012, 22 February 2012

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

**Exemption of certain pension plans from the application of provisions of the Act
— Amendment**

CONCERNING the Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act

WHEREAS, under the second paragraph of section 2 of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1), the Government may, by regulation and on the conditions it determines, exempt any pension plan or category of pension plan it designates from the application of all or part of this Act, particularly by reason of the special characteristics of the plan or category or by reason of the complexity of the Act in relation to the number of members in the plan and prescribe special rules applicable to the plan or category;

WHEREAS, in accordance with the third paragraph of that section, such regulation may, if it so provides, have retroactive effect from a date that is prior to the date of its coming into force but not prior to 31 December of the penultimate year preceding the year in which it was published in the *Gazette officielle du Québec* under section 8 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS, in accordance with sections 10, 11 and 12 of the Regulations Act, a draft Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act, attached hereto, was published in part 2 of the *Gazette Officielle du Québec* on 21 December 2011, with a notice that it could be made by the Government on the expiry of 30 days following this publication;

WHEREAS, in accordance with the first paragraph of section 18 of the Regulations Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that makes it is of the opinion that the urgency of the situation requires it;

WHEREAS, in accordance with the second paragraph of section 18 of the Regulations Act, the reason justifying such coming into force shall be published with the regulation;

WHEREAS, the Government is of the opinion that the urgency of the following circumstances justifies such coming into force of the Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act:

— under the relief measures regarding the 2008 financial crisis, until 1 January 2012, monthly payments to the Régime de retraite du personnel des CPE et des garderies privées conventionnées du Québec and the Régime complémentaire de rentes des techniciens ambulanciers œuvrant au Québec may be reduced to 20% of the amount otherwise established;

— the purpose of the measures contained in the Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act is to extend this option to 1 January 2014;

— for the fiscal year ending on 31 December 2012, the measures will not have full effect unless they come into force early in the fiscal year, as only monthly payments made after the date of coming into force may be adjusted;

WHEREAS it is expedient to make the un-amended Regulation;

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

THAT the Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act, attached hereto, be made.

GILLES PAQUIN,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act

Supplemental Pension Plans Act
(R.S.Q., c. R-15.1, s. 2, par. 2 and 3)

1. The second paragraph of section 1 of the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act (c. R-15.1, r. 8) is amended by inserting “or section 39.1” after “in section 39”.

2. The second paragraph of section 1.1 of the Regulation is amended by inserting “or section 39.1” after “in section 39”.

3. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*. However, it has effect from 31 December 2011.

1914

M.O., 2012

Order of the Minister of Revenue dated 9 February 2012

An Act respecting the legal publicity of enterprises
(R.S.Q., c. P-44.1)

CONCERNING the Regulation respecting the application of the Act respecting the legal publicity of enterprises

THE MINISTER OF REVENUE,

CONSIDERING section 148 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1), which provides that the Minister of Revenue may make regulations determining the elements that the statement of information must contain, classification systems to allow a registrant to declare an activity code, additional information that may be required from the registrant and the period for filing the annual update;

CONSIDERING section 149 of the Act respecting the legal publicity of enterprises, which provides that the Minister of Revenue may make a regulation to determine the exemptions that may be granted to certain registrants in special circumstances;

CONSIDERING the publication in Part 2 of the *Gazette officielle du Québec* of 2 November 2011, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), of a draft of the Regulation respecting the application of the Act respecting the legal publicity of enterprises with a notice that it could be made on the expiry of 45 days following that publication;

CONSIDERING the expiry of the 45-day period;

CONSIDERING that no comment has been made since that publication and that it is expedient to make the Regulation respecting the application of the Act respecting the legal publicity of enterprises without amendment;

ORDERS AS FOLLOWS:

The Regulation respecting the application of the Act respecting the legal publicity of enterprises, attached to this Order, is hereby made.

Québec, 9 February 2012

RAYMOND BACHAND,
Minister of Revenue