Regulations and other Acts

Gouvernement du Québec

O.C. 1052-2012, 14 November 2012

Supplemental Pension Plans Act (chapter R-15.1)

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

CONCERNING the Regulation to amend the Regulation respecting the exemption of certain categories of 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 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 and prescribe special rules applicable to the category;

WHEREAS, in accordance with the third paragraph of that section, such a 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 second 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, on 8 August 1990, the Government enacted, by Order in Council 1160-90, the regulation now entitled the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act (c. R-15.1, r. 7);

WHEREAS it is expedient to amend the Regulation to harmonize certain funding rules with the measures that were enacted by the Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans (2006, c. 42) and that came into force on 1 January 2010;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act, a draft Regulation to amend the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act was published, with a written notice that it could be made by the Government on the expiry of 45 days following its publication in part 2 of the *Gazette Officielle du Québec* on 18 July 2012;

WHEREAS it is expedient to make the 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 categories of pension plans from the application of provisions of the Supplemental Pension Plans Act, attached hereto, be made.

JEAN ST-GELAIS, Clerk of the Conseil exécutif

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

Supplemental Pension Plans Act (chapter R-15.1, s. 2, para. 2 and 3)

1. Section 8 of the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act (c. R-15.1, r. 7) is amended:

(1) by replacing the item "Review;" with:

"—Proceeding before the Administrative Tribunal – section 243;";

(2) by striking out "except subparagraphs 3 to 3.2, 5, 8, 8.5, 12.0.1, and 12.1 of the first paragraph," in the item "Regulations, functions and powers of the Régie".

2. Section 45 of the Regulation is replaced by the following:

"45. In applying sections 36.1 and 37 of the Regulation respecting supplemental pension plans (c. R-15.1, r. 6), the aggregate benefits of a member of a connected pension plan are determined, where his period of continuous membership is in effect at the date of the actuarial valuation, by supposing that it ended on such date.".

3. The following is inserted after the heading of subdivision 1 of Division X:

"64.1 In this division, the Act as it read on 31 December 2009 applies and any reference to a provision of the Act is deemed to be a reference to a provision of the Act as it read on 31 December 2009.".

4. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*. However, it has effect from 31 December 2010.

2318

Gouvernement du Québec

O.C. 1053-2012, 14 November 2012

Supplemental Pension Plans Act (chapter 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 it designates from the application of all or part of this Act, particularly by reason of the special characteristics of the plan and prescribe special rules applicable to the plan;

WHEREAS, in accordance with the third paragraph of that section, such a 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 second 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, on 28 April 2004, the Government enacted, by Order in Council 415-2004, 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); WHEREAS it is expedient to amend this Regulation by striking out the spent provisions, which otherwise should have been harmonized with the measures that were enacted by the Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans (2006, c. 42) and that came into force on 1 January 2010;

WHEREAS, in accordance with sections 10 and 11 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 was published, with a written notice that it could be made by the Government on the expiry of 45 days following its publication in part 2 of the *Gazette Officielle du Québec* on 18 July 2012;

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.

JEAN ST-GELAIS, 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 (chapter R-15.1, s. 2, para. 2 and 3)

1. The Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans (c. R-15.1, r. 8) is amended by striking out Division III.1.

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

2319