

Gouvernement du Québec

**O.C. 696-2013, 19 June 2013**

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

An Act to amend the Supplemental Pension Plans Act and to provide for the possibility of opting to receive a pension paid by the Régie des rentes du Québec during the existence of certain plans in the pulp and paper sector  
(2011, chapter 8)

**AbitibiBowater Inc.**  
— **Supplemental pension plans affected by the arrangement regarding AbitibiBowater Inc. under the Companies' Creditors Arrangement Act**  
— **Amendment**

CONCERNING the Regulation to amend the Regulation respecting supplemental pension plans affected by the arrangement regarding AbitibiBowater Inc. under the Companies' Creditors Arrangement Act

WHEREAS, under the second paragraph of section 2 of the Supplemental Pension Plans Act (chapter 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 the Act, particularly by reason of the special characteristics of the plan and prescribe special rules applicable to the plan;

WHEREAS, under the first paragraph of section 2 of the Act to amend the Supplemental Pension Plans Act and to provide for the possibility of opting to receive a pension paid by the Régie des rentes du Québec during the existence of certain plans in the pulp and paper sector (2011, chapter 8), the Government may, if the conditions mentioned in that paragraph are met and if it makes a regulation under section 2 of the Supplemental Pension Plans Act relating to a pension plan to which Chapter X of the Act applies and to which an employer in the pulp and paper sector is a party, provide by regulation that members and beneficiaries of the pension plan may request that they receive benefits as a pension paid out of the assets administered by the Régie des rentes du Québec under section 230.0.0.4 of the Act without the plan having been amended to allow for the withdrawal of the employer who is a party to the plan or without the plan having been terminated;

WHEREAS, under the fifth paragraph of section 2 of the Act to amend the Supplemental Pension Plans Act and to provide for the possibility of opting to receive a pension paid by the Régie des rentes du Québec during the existence of certain plans in the pulp and paper sector, a

regulation made by the Government under that section or pursuant to section 2 of the Supplemental Pension Plans Act with respect to a pension plan to which section 2 of the former Act is not subject to the publication requirement or the requirement as regards its date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1) and may, if it so provides, have retroactive effect to a date that is prior to the date of its publication but not prior to 31 December 2008;

WHEREAS, on 17 August 2011, the Government made the Regulation respecting the supplemental pension plans affected by the arrangement regarding AbitibiBowater Inc. under the Companies' Creditors Arrangement Act (chapter R-15.1, r. 6.1);

WHEREAS it is expedient to amend the Regulation to provide that the members and beneficiaries who opted to have a pension paid out of the assets administered by the Régie prior to 1 March 2013 can request that their benefits remain in the pension plan;

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 affected by the arrangement regarding AbitibiBowater Inc. under the Companies' Creditors Arrangement Act, attached hereto, be made.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

**Regulation to amend the Regulation respecting supplemental pension plans affected by the arrangement regarding AbitibiBowater Inc. under the Companies' Creditors Arrangement Act**

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

An Act to amend the Supplemental Pension Plans Act and to provide for the possibility of opting to receive a pension paid by the Régie des rentes du Québec during the existence of certain plans in the pulp and paper sector  
(2011, chapter 8, s. 2)

**1.** The Regulation respecting supplemental pension plans affected by the arrangement regarding AbitibiBowater Inc. under the Companies' Creditors Arrangement Act (chapter R-15.1, r. 6.1) is amended by inserting, after section 46.17, the following:

“46.18. Notwithstanding section 46.9, the pension committee shall, no later than 8 July 2013, inform members and beneficiaries who opted to receive a pension paid out of the assets administered by the Régie that they may ask the pension committee to leave their benefits in the pension plan.

The notice sent by the pension committee must describe the proposed changes to the funding rules for a pension plan subject to this Regulation.

Should the members or beneficiaries not make a request to the pension committee, within 15 days after the notice is sent, to have their benefits remain in the pension plan, the members or beneficiaries will be deemed to have confirmed their choice of option.

Notwithstanding section 46.11, the time limit for proceeding to pay the benefits expires on 15 August 2013.

46.19. Notwithstanding section 41, the actuarial valuation report as at 31 December 2012 and the global report at that date shall be sent to the Régie no later than 31 August following the publication of this Regulation in the *Gazette officielle du Québec*.

The employer shall, until the actuarial valuation report as at 31 December 2012 and the global report at that date have been sent to the Régie, continue to pay the monthly amounts set out under subparagraph 1 of the second paragraph of section 10.

Where the monthly payments so paid are less than what should have been paid in accordance with subparagraph 2 of the second paragraph of section 10, the first monthly amount payable after the transmission of the reports to the Régie shall be increased by the difference between the monthly amounts paid and the amounts that should have been paid according to the reports, plus the interest provided for in section 48.”

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

## O.C. 701-2013, 19 June 2013

Tax Administration Act  
(chapter A-6.002)

### Various regulations of a fiscal nature —Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations, in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, the prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under section 96.1 of the Tax Administration Act, the Government may set, by regulation, the tariff of fees payable by users of the service offered by the Agence du revenu du Québec with respect to advance rulings or paid advice;

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations to prescribing anything that is to be prescribed, in particular under Title III of the Act;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may make regulations to prescribe the measures required for the purposes of the Act;