

(2) the project assistance program concerning stand-alone public library collection development projects.”.

2. This Regulation comes into force on the date of its making.

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Gouvernement du Québec

O.C. 227-2014, 5 March 2014

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 (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 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;

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 (chapter R-18.1);

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 20 December 2013;

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 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, 2nd and 3rd pars.)

1. The Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act (chapter R-15.1, r. 8) is amended by inserting, after section 14.22, the following division:

**“DIVISION III.3
PROVISIONS CONCERNING THE FUNDING
OF THE RÉGIME DE RENTES DES TEAMSTERS,
LOCAL 1999 (GROUPE 973)**

14.23. This Division applies to the Régime de rentes des Teamsters, Local 1999 (groupe 973), registered with the Régie des rentes du Québec under number 27288.

14.24. Notwithstanding section 142 of the Act and section 8 of the Regulation providing temporary relief measures for the funding of solvency deficiencies (chapter R-15.1, r. 3.1), and notwithstanding paragraph 3 of section 2 of that Regulation, the amortization period for the technical actuarial deficiency determined as at 31 December 2011 is 15 years. That period shall expire at the latest 15 years after the date of the actuarial valuation that determined the deficiency.

14.25. The pension committee must send to the Régie, prior to 2 June 2014, an actuarial valuation report as at 31 December 2011 for the plan along with the actuarial valuation report as at 31 December 2012, carried out in accordance with the provisions of this Division.

The fees provided for under the fourth paragraph of section 14 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) with regard to a report referred to in the first paragraph shall be paid to the Régie for each complete month of delay as of 2 June 2014.

14.26. The provisions of this Division cease to apply in respect of the technical actuarial deficiency determined as at 31 December 2011 as of the first of the following dates:

(1) the date of the first actuarial valuation showing that the plan is solvent;

(2) the date fixed in a writing by the person or body empowered to amend the plan. That date must be the date on which the fiscal year of the plan ends;

(3) the date of the end of the plan's first fiscal year beginning after 31 December 2025.

14.27. The provisions of the Regulation providing temporary relief measures for the funding of solvency deficiencies apply notwithstanding the provisions of the first paragraph of section 1 of that regulation.”.

2. This Regulation is not a regulation referred to in the third paragraph of section 230.0.0.9 of the Supplemental Pension Plans Act (chapter R-15.1).

3. 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.

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Gouvernement du Québec

O.C. 229-2014, 5 March 2014

Tax Administration Act
(chapter A-6.002)

Taxation Act
(chapter I-3)

An Act respecting the Québec sales tax
(chapter T-0.1)

Fuel Tax Act
(chapter T-1)

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, any class of individuals referred to in sections 8 and 1093 of the Taxation Act (chapter I-3), with respect to all or any part of their income;

WHEREAS, under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act, the Government may make regulations 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 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;

WHEREAS, under paragraph 4 of section 50.0.12 of the Fuel Tax Act (chapter T-1), the Government may make regulations determining, for the purposes of section 50.0.7 of the Act, the prescribed fee and the prescribed conditions relating to the obtaining of a licence or decals pursuant to the International Fuel Tax Agreement;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) to provide for offences in respect of which information contained in a tax record that may serve to prevent or repress such offences may be communicated to a member of a police force, to a department or to a public body with the authorization of a judge;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2), primarily to give effect to the fiscal measures announced by the Minister of Finance and the Economy in the Budget Speech of 30 March 2010 and 20 March 2012 and in Information Bulletins published in particular on 21 December 2011, 18 May 2012, 31 May 2012, 6 July 2012, 21 December 2012, 28 March 2013, 31 May 2013 and 26 July 2013 as well as to the legislative amendments made to the Tax Administration Act, the Taxation Act and the Act respecting the Québec sales tax by chapter 10 of the statutes of 2013;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act to provide for the information return required to be filed by a person who pays an amount pursuant to the federal apprenticeship incentive grant program;