

WHEREAS, under subparagraph 9 of the first paragraph of section 420.1 of the Act, the Government may, by regulation, determine the cases in which an insurer may, notwithstanding the first paragraph of section 244.1, acquire all or part of the shares of any legal person;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation to amend the Regulation under the Act respecting insurance was published in Part 2 of the *Gazette officielle du Québec* of 18 June 2014 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Finance:

THAT the Regulation to amend the Regulation under the Act respecting insurance, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation under the Act respecting insurance

An Act respecting insurance
(chapter A-32, s. 420, par. *s*, and s. 420.1,
1st par., subpar. 9)

- 1.** The Regulation under the Act respecting insurance (chapter A-32, r. 1) is amended in section 38 by replacing “tels” in paragraph 3 in the French text by “, telle que”.
- 2.** The heading of Division II of Chapter XI is amended by replacing “on the life of depositors” by “on the life or health of depositors”.
- 3.** The first paragraph of section 75 is amended by replacing “on the life of depositors” by “on the life or health of depositors”.
- 4.** Section 86 is amended by replacing “on the life of depositors” by “on the life or health of depositors”.

5. The first paragraph of section 87 is amended

(1) by replacing “on the death of a participant” by “on the occurrence of an event insured against”;

(2) by replacing “on the life of depositors” by “on the life or health of depositors”.

6. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 1105-2014, 10 December 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 subparagraph *b* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations in particular to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, 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 subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to generally prescribe the measures required for the application of the Act;

WHEREAS, under subparagraph 61 of 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 any other measures required for the purposes of the Act;

WHEREAS, under section 10.1 of the Fuel Tax Act (chapter T-1), a public carrier that meets the requirements prescribed by regulation is entitled, provided it applies therefor on the prescribed form, to the reimbursement of the tax paid by the public carrier on the fuel that was used to supply each bus while it was assigned to providing public transport;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3), the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) and the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (chapter A-6.002, r. 5) to provide for reimbursement of the tax under Division III.6 of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1), namely the municipal 9-1-1 tax;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families to reflect the name change from Institut de l'énergie et de l'environnement (des pays) de la Francophonie (IEPF) to Institut de la Francophonie pour le développement durable (IFDD);

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families to include the International Federation of Air Line Pilots' Associations (IFALPA) as an organization that may be granted tax exemptions under the Regulation, pursuant to Order in Council 1000-2013 dated 25 September 2013;

WHEREAS it is expedient to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec (chapter A-6.002, r. 4.1) to adjust the fees for an advance ruling or written consultation so the fees more accurately reflect the cost of the service for which they are payable;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) primarily to give effect to the fiscal measures announced in the Information Bulletins published in particular on 21 December 2012, 11 July 2013 and 28 February 2014;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act to add the Centre de photonique du Québec inc. and the Centre de technologie physique et photonique de Montréal as eligible public research centres;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) to remove one of the requirements that a public carrier must meet to be entitled to a reimbursement of the fuel tax paid, being the requirement for the carrier to produce a certificate on its behalf to the effect that the users' rate is or will be, as the case may be, adjusted in order to take the reimbursement into account;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act and the Act respecting the Québec sales tax, to amend the Regulation respecting the Taxation Act and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) to make technical, terminological and consequential amendments;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of the Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS, under section 18 of the Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established by the regulations attached to this Order in Council warrants the absence of prior publication and such coming into force;

WHEREAS section 27 of the Act provides that the Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS, under section 97 of the Tax Administration Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless the regulation fixes another date which may in no case be prior to 1 July 1992;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

IT IS ORDERED, therefore, on the recommendation of the Minister of Finance:

THAT the regulations attached to this Order in Council be made:

— Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families;

— Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families;

— Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec;

— Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office;

— Regulation to amend the Regulation respecting the Taxation Act;

— Regulation to amend the Regulation respecting the Québec sales tax;

— Regulation to amend the Regulation respecting the application of the Fuel Tax Act.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families

Tax Administration Act
(chapter A-6.002, s. 96, 1st par., subpar. b and s. 97)

1. (1) Section 4 of the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

2. (1) Section 4.1 of the Regulation is amended by adding the following after subparagraph 2 of the first paragraph:

“(3) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

3. (1) Section 8.5 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

4. (1) Section 8.6 of the Regulation is amended by adding the following after subparagraph 2 of the first paragraph:

“(3) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

5. (1) Schedule B to the Regulation is amended by replacing paragraph 6 by the following:

“6° Institut de la Francophonie pour le développement durable (IFDD);”.

(2) Subsection 1 has effect from 22 January 2013.

6. (1) The heading of Schedule I to the Regulation is amended by replacing “INSTITUT DE L'ÉNERGIE ET DE L'ENVIRONNEMENT (DES PAYS) DE LA FRANCOPHONIE (IEPF)” by “INSTITUT DE LA FRANCOPHONIE POUR LE DÉVELOPPEMENT DURABLE (IFDD)”.

(2) Subsection 1 has effect from 22 January 2013.

7. (1) Schedule I to the Regulation is amended by replacing, in paragraphs 1° to 3°, “Institut de l'énergie et de l'environnement (des pays) de la Francophonie (IEPF)” by “Institut de la Francophonie pour le développement durable (IFDD)”.

(2) Subsection 1 has effect from 22 January 2013.

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

Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families

Tax Administration Act
(chapter A-6.002, s. 96, 1st par., subpar. *b* and s. 97)

1. (1) Section 4 of the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

2. (1) Section 4.1 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

3. (1) Section 8.2 of the Regulation is amended by adding the following after subparagraph 6 of the second paragraph:

“(7) the individual is an employee of the International Federation of Air Line Pilots' Associations (IFALPA) and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2.”.

(2) Subsection 1 applies from the taxation year 2012, except for the purpose of applying sections 8.5 and 8.6 of the Regulation, where that latter section refers to the rebate or refund provided for in section 8.5, in which case it applies in respect of duties imposed after 12 November 2012.

4. (1) Section 8.3 of the Regulation is amended by replacing “6” by “7”.

(2) Subsection 1 applies from the taxation year 2012, except that where section 8.3 of the Regulation applies to an organization that is the International Federation of Air Line Pilots' Associations (IFALPA), subsection 1 has effect from 13 November 2012.

5. (1) Section 8.4 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”.

(2) Subsection 1 has effect from 1 December 2009.

6. (1) Section 8.5 of the Regulation is amended in the first paragraph

(1) by replacing “6” in the portion before subparagraph 1 by “7”;

(2) by adding the following after subparagraph 3:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Paragraph 1 of subsection 1 applies in respect of duties imposed after 12 November 2012.

(3) Paragraph 2 of subsection 1 has effect from 1 December 2009.

7. (1) Section 8.6 of the Regulation is amended by replacing “6” in the portion before paragraph 1 by “7”.

(2) Subsection 1 applies from the taxation year 2012, except in respect of the rebate or refund provided for in section 8.5 of the Regulation, in which case it applies in respect of duties imposed after 12 November 2012.

8. (1) Schedule B to the Regulation is amended by inserting the following in alphabetical order:

“International Federation of Air Line Pilots’ Associations (IFALPA).”

(2) Subsection 1 has effect from 13 November 2012, except for the purpose of applying section 8.4 of the Regulation, in which case it applies in respect of duties imposed after 12 November 2012.

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

Regulation to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec

Tax Administration Act
(chapter A-6.002, s. 96.1)

1. (1) Section 2 of the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation et du registraire des entreprises of the Agence du revenu du Québec (chapter A-6.002, r. 4.1) is amended

(1) by replacing “\$108” in the first paragraph by “\$125”;

(2) by replacing “\$269” in the second paragraph by “\$300”.

(2) Subsection 1 applies from 1 January 2015.

2. (1) Section 3 of the Regulation is amended

(1) by replacing “\$108” in the first paragraph by “\$125”;

(2) by replacing “\$269” in the second paragraph by “\$300”.

(2) Subsection 1 applies from 1 January 2015.

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

Regulation to amend the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office

Tax Administration Act
(chapter A-6.002, s. 96, 1st par., subpar. b and s. 97)

1. (1) Section 5 of the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (chapter A-6.002, r. 5) is amended by adding the following after subparagraph 2 of the first paragraph:

“(3) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

2. (1) Section 10.2 of the Regulation is amended by adding the following after subparagraph 3 of the first paragraph:

“(4) the Act respecting municipal taxation (chapter F-2.1) in respect of the tax under Division III.6 of Chapter XVIII of that Act.”

(2) Subsection 1 has effect from 1 December 2009.

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

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act
(chapter I-3, s. 1086, 1st par., subpar. *f* and 2nd par.)

1. (1) Section 22R3 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended

(1) by inserting “737.22.0.4.7,” in the first paragraph after “737.22.0.3,”;

(2) by inserting “or 737.22.0.4.1” in the second paragraph after “737.22.0.1”.

(2) Subsection 1 applies from the taxation year 2012.

2. (1) Section 92.11R18 of the Regulation is amended by replacing subparagraph ii of paragraph *b* by the following:

“ii. where the holder is

(1) a trust described in subparagraph *a* of the first paragraph of section 653 of the Act and in the second paragraph of that section, called “spouse trust” in paragraphs *c* and *d*, for the life of an individual to whom that subparagraph *a* refers if the individual is entitled to receive all of the income of the trust that arose before the individual’s death,

(2) a joint spousal trust, until the day of the later of the death of the individual and the death of the beneficiary under the trust who is the individual’s spouse,

(3) a testamentary trust, other than a spouse trust, where the annuity is issued before 24 October 2012, for the life of an individual who is entitled to receive income from the trust, or

(4) a testamentary trust, other than a spouse trust or a testamentary trust referred to in subparagraph 3, for the life of an individual who was entitled when the contract was first held to receive all of the income of the trust that arose before the individual’s death;”.

(2) Subsection 1 applies from the taxation year 2000.

3. (1) Section 130R15 of the Regulation is amended

(1) by replacing the definition of “biogas” by the following:

““biogas” means the gas produced by the anaerobic digestion of organic waste that is food and animal waste, manure, plant residue, pulp and paper by-product, separated organics, sludge from an eligible sewage treatment facility or wood waste;”;

(2) by replacing the portion of the definition of “food and animal waste” before paragraph *c* by the following:

““food and animal waste” means organic waste that is disposed of in accordance with the laws of Canada or a province and that is

(a) generated during the preparation or processing of food or beverage for human or animal consumption;

(b) food or beverage that is no longer fit for human or animal consumption; or”;

(3) by inserting the following definition after the definition of “pulp and paper waste”:

““separated organics” means organic waste, other than waste that is considered to be toxic or hazardous waste under any law of Canada or a province, that could, but for its use in a system that converts biomass into biogas, be disposed of in an eligible waste management facility or eligible landfill site;”;

(4) by inserting the following definition after the definition of “plant residue”:

““pulp and paper by-product” means tall oil soaps and crude tall oil that are produced as by-products of the processing of wood into pulp or paper and the by-product of a pulp or paper plant’s effluent treatment or its de-inking processes;”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of property acquired after 20 March 2013 that was not used or acquired for use before 21 March 2013.

(3) Paragraphs 3 and 4 of subsection 1 have effect from 21 March 2013.

4. (1) The Regulation is amended by inserting the following after section 130R75:

“**130R75.1.** Despite the definition of “exempt property” in the first paragraph of section 130R71, exempt property does not include property that is the subject of a lease if that property had, at the time the lease was entered into, a fair market value in excess of \$1,000,000 and the lessee of the property is

(a) a person who is exempt from tax by reason of Book VIII of Part I of the Act;

(b) a person who uses the property in the course of carrying on a business, the income from which is exempt from tax under Part I of the Act by reason of any provision of the Act;

(c) a Canadian government; or

(d) a person not resident in Canada, except if the person uses the property primarily in the course of carrying on a business in Canada that is not a treaty-protected business.

For the purposes of the first paragraph, if it is reasonable, having regard to all the circumstances, to conclude that one of the main reasons for the existence of two or more leases was to avoid the application of the first paragraph by reason of each such lease being a lease of property where the property that was the subject of the lease had a fair market value, at the time the lease was entered into, not in excess of \$1,000,000, each such lease is deemed to be a lease of property that had, at the time the lease was entered into, a fair market value in excess of \$1,000,000.”

(2) Subsection 1 applies in respect of property that is the subject of a lease entered into after 4:00 p.m., Eastern Standard Time, on 4 March 2010.

5. (1) Section 130R154.1 of the Regulation is amended by replacing “1 January 2012” in the portion before paragraph *a* by “1 January 2016”.

(2) Subsection 1 has effect from 1 January 2012.

6. (1) The Regulation is amended by inserting the following after section 130R163.1:

“**130R163.2.** Property of a taxpayer in respect of which the taxpayer is a transferee, within the meaning of section 96.0.2 of the Act, must, where the taxpayer has, jointly with the transferor of the property within the meaning of that section 96.0.2, made a valid election under paragraph *c* of subsection 4.2 of section 13 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)), be included in a separate class from other properties of the taxpayer described in the same class in Schedule B.”

(2) Subsection 1 has effect from 21 December 2002, except that where section 130R163.2 of the Regulation applies before 20 December 2006, it is to be read as follows:

“**130R163.2.** Property of a taxpayer in respect of which the taxpayer is a transferee, within the meaning of section 96.0.2 of the Act, must, where the taxpayer has, jointly with the transferor of the property within the meaning of that section 96.0.2, made a valid election under subparagraph *c* of the first paragraph of that section 96.0.2, be included in a separate class from other properties of the taxpayer described in the same class in Schedule B.”

7. (1) Section 487.0.2R1 of the Regulation is amended by adding the following after paragraph *m*:

“(n) for the calendar year 2010:

i. in the province of British Columbia, the Census Subdivisions Bulkley-Nechako B to F, Cariboo A to F and I to K, Fraser-Fort George A and C to H and Peace River B to E, as these subdivisions were developed by Statistics Canada for the 2006 Census, and

ii. in the province of Alberta, the Counties of Birch Hills, Clear Hills, Grande Prairie, Northern Lights, Northern Sunrise, Saddle Hills, Woodlands and Yellowhead, the Improvement District No. 12 and the Municipal Districts of Big Lakes, Fairview, Greenview, Peace, Smoky River and Spirit River; and

“(o) for the calendar year 2012:

i. in the province of Ontario, the Census Divisions Brant, Haldimand-Norfolk, Hamilton and Ottawa, as these divisions were developed by Statistics Canada for the 2011 Census, the Counties of Bruce, Dufferin, Frontenac, Grey, Hastings, Huron, Lanark, Lennox and Addington, Northumberland, Oxford, Perth, Prince Edward, Renfrew and Wellington, the Districts of Parry Sound and Rainy River, as these districts were developed by Statistics Canada for the 2011 Census, the District Municipality of Muskoka, the Regional Municipalities of Halton, Niagara and Waterloo, the Territorial Districts of Algoma and Manitoulin and the United Counties of Prescott and Russell,

ii. in the province of Québec, the Regional County Municipalities of Les Collines-de-l’Outaouais, Papineau, Pontiac and Temiscamingue, and Ville de Gatineau,

iii. in the province of Manitoba, Census Division No. 1, Unorganized, as developed by Statistics Canada for the 2011 Census, and the Rural Municipalities of De Salaberry, Franklin, Hanover, La Broquerie, Montcalm, Morris, Piney, Reynolds, Rhineland, Ritchot, Ste. Anne, Stuartburn, Tache and Whitemouth,

iv. in the province of British Columbia, the Peace River Regional District, and

v. in the province of Alberta, the Counties of Birch Hills, Clear Hills, Grande Prairie, Mackenzie, Northern Lights and Saddle Hills and the Municipal Districts of Fairview, Peace and Spirit River.”

(2) Subsection 1 has effect from 1 January 2010.

8. (1) The Regulation is amended by replacing section 487.0.2R2 by the following:

“**487.0.2R2.** For the purposes of section 487.0.2R1, a city, county, district or other municipality is deemed to include any area that is surrounded by the territory of the city, county, district or other municipality.”

(2) Subsection 1 has effect from 1 January 2014.

9. (1) Section 487.0.2R3 of the Regulation is amended by adding the following after subparagraph *b* of the first paragraph:

“(c) for the calendar year 2010:

i. in the province of Manitoba, Census Divisions No. 18 and 19, Unorganized and No. 20, Unorganized, North and South Parts, as these divisions were developed by Statistics Canada for the 2006 Census, the Rural Municipalities of Alberta, Alexander, Alonsa, Armstrong, Arthur, Bifrost, Brenda, Brokenhead, Cameron, Coldwell, Dauphin, East St. Paul, Edward, Eriksdale, Ethelbert, Fisher, Gilbert Plains, Gimli, Glenella, Grahamdale, Grandview, Hillsburg, Kelsey, Lac du Bonnet, Lawrence, McCreary, Minitonas, Mountain, Mossey River, Ochre River, Pipestone, Reynolds, Rockwood, St. Andrews, St. Clements, St. Laurent, Ste. Rose, Shellmouth-Boulton, Shell River, Sifton, Siglunes, Swan River, West St. Paul, Whitemouth, Winchester and Woodlands and the Valley River 63A reserve, and

ii. in the province of Saskatchewan, the Rural Municipalities of Aberdeen, Arborfield, Barrier Valley, Bayne, Big Quill, Birch Hills, Bjorkdale, Blaine Lake, Blucher, Buchanan, Buckland, Calder, Cana, Canwood, Churchbridge, Clayton, Colonsay, Connaught, Corman Park, Cote, Cupar, Duck Lake, Dundurn, Elfros, Emerald, Fish Creek, Flett’s Springs, Foam Lake, Garden River, Garry, Good Lake, Grant, Great Bend, Hazel Dell, Hoodoo, Hudson Bay, Humboldt, Insinger, Invergordon, Invermay, Ituna Bon Accord, Kellross, Kelvington, Keys, Kinistino, Laird, Lakeland, Lake Lenore, Lakeside, Lakeview, Leask, Leroy, Lipton, Livingston, Lost

River, McCraney, Moose Range, Morris, Mount Hope, Nipawin, Orkney, Paddockwood, Pleasantdale, Ponass Lake, Porcupine, Prairie Rose, Preeceville, Prince Albert, Redberry, Rosedale, Rosthern, Saltcoats, Sasman, Shellbrook, Sliding Hills, Spalding, St. Louis, St. Peter, St. Philips, Stanley, Star City, Three Lakes, Tisdale, Torch River, Touchwood, Tullymet, Osborne, Vanscoy, Viscount, Wallace, Willow Creek, Wolverine, Wood Creek and Wreford; and

“(d) for the calendar year 2011:

i. in the province of Manitoba, Census Divisions No. 18 and 19, Unorganized, as these divisions were developed by Statistics Canada for the 2006 Census, and the Rural Municipalities of Alberta, Alonsa, Archie, Armstrong, Arthur, Bifrost, Brenda, Cameron, Coldwell, Cornwallis, Dauphin, Edward, Eriksdale, Fisher, Gimli, Glenella, Glenwood, Grahamdale, Kelsey, Lakeview, Lawrence, McCreary, Miniota, Morton, Mossey River, Oakland, Ochre River, Pipestone, Portage la Prairie, St. Laurent, Ste. Rose, Sifton, Siglunes, Wallace, Westbourne, Whitehead, Whitewater, Winchester, Woodlands and Woodworth, and

ii. in the province of Saskatchewan, the Rural Municipalities of Abernethy, Antler, Argyle, Benson, Bratt’s Lake, Brock, Brokenshell, Browning, Calder, Caledonia, Cambria, Cana, Chester, Churchbridge, Coalfields, Cymri, Elcapo, Enniskillen, Estevan, Fertile Belt, Fillmore, Francis, Golden West, Grayson, Griffin, Hazelwood, Indian Head, KINGSLEY, Lake Alma, Lajord, Langenburg, Laurier, Lomond, Martin, Maryfield, McLeod, Montmartre, Moose Creek, Moose Mountain, Moosomin, Mount Pleasant, Norton, Orkney, Reciprocity, Rocanville, Saltcoats, Scott, Silverwood, Souris Valley, Spy Hill, Stanley, Storthoaks, Tecumseh, Tullymet, Wallace, Walpole, Wawken, Wellington, Weyburn, Willowdale and Wolseley.”

(2) Subsection 1 has effect from 1 January 2010.

10. (1) The Regulation is amended by adding the following after section 487.0.2R3:

“**487.0.2R4.** For the purposes of section 487.0.2R3, a city, county, district or other municipality is deemed to include any area that is surrounded by the territory of the city, county, district or other municipality.”

(2) Subsection 1 has effect from 1 January 2008.

11. (1) The Regulation is amended by inserting the following before Chapter III of Title XXIII:

589.2R1. For the purposes of subparagraph *b* of the second paragraph of section 589.2 of the Act, the prescribed amount is an amount equal to that described in subparagraph ii of paragraph *a* of subsection 1.2 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)), computed at the same time and for the same purposes.”

(2) Subsection 1 applies in respect of dispositions of shares by a partnership that occur after 30 November 1999.

12. (1) The Regulation is amended by inserting the following after section 686R1:

“**687R1.** For the purposes of section 687 of the Act, a prescribed trust is a trust described in section 686R1.”

(2) Subsection 1 has effect from 1 January 2000.

13. (1) Section 712R2 of the Regulation is amended

(1) by replacing “donation” wherever it appears in paragraph *d* by “gift”;

(2) by replacing paragraph *e* by the following:

“(e) where it concerns a gift other than one of money, the date on which the gift was received, a brief description of the property and, where it applies, the name and address of the appraiser of the property;”

(3) by replacing “donation” wherever it appears in paragraph *h* by “gift”;

(4) by inserting the following after paragraph *h*:

“(h.1) a description of the advantage, if any, in respect of the gift, and the amount of that advantage;

“(h.2) the eligible amount of the gift; and”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002, except that where section 712R2 of the Regulation applies in respect of receipts issued before 1 January 2013, it is to be read as if paragraph *h.1* were replaced by the following:

“(h.1) the amount of the advantage in respect of the gift, if any;”.

14. (1) Section 712R4 of the Regulation is amended by replacing “donations” in the first paragraph by “gifts”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002.

15. (1) Section 712.0.0.1R1 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, a receipt form on which any of the following is incorrectly or illegibly entered is deemed to be spoiled:

(a) the date on which the gift is received;

(b) the amount of the gift, in the case of a gift of money;

(c) a description of the advantage, if any, in respect of the gift and the amount of that advantage; and

(d) the eligible amount of the gift.”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002, except that where subparagraph *c* of the second paragraph of section 712.0.0.1R1 of the Regulation applies in respect of receipts issued before 1 January 2013, it is to be read as follows:

“(c) the amount of the advantage, if any, in respect of the gift, and;”.

16. (1) Section 752.0.10.3R2 of the Regulation is amended by replacing “donations” in the first paragraph by “gifts”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002.

17. (1) Section 752.0.10.3.1R1 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, a receipt form on which any of the following is incorrectly or illegibly entered is deemed to be spoiled:

(a) the date on which the gift is received;

(b) the amount of the gift, in the case of a gift of money;

(c) a description of the advantage, if any, in respect of the gift and the amount of that advantage; and

(d) the eligible amount of the gift.”.

(2) Subsection 1 applies in respect of gifts made after 20 December 2002, except that where subparagraph *c* of the second paragraph of section 752.0.10.3.1R1 of the Regulation applies in respect of receipts issued before 1 January 2013, it is to be read as follows:

“(c) the amount of the advantage, if any, in respect of the gift, and;”.

18. Section 771R23 of the Regulation is amended in the French text by replacing “assurés” and “annulation” by, respectively, “titulaires de police” and “annulations”.

19. (1) Section 771R34 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) three times the proportion that the number of revenue plane kilometres flown by its aircraft in Québec is of the number of revenue plane kilometres flown by its aircraft in a province in which it has an establishment.”.

(2) Subsection 1 applies to taxation years that end after 24 October 2012.

20. (1) Section 840R12 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) in the case of sections 840R10 and 840R16, the amounts must be calculated without reference to any obligation to pay a benefit under a segregated fund policy if

i. the amount of the benefit varies with the fair market value of the segregated fund at the time the benefit becomes, or may become, payable, and

ii. the benefit is not in respect of a guarantee given by the insurer under the segregated fund policy; and”.

(2) Subsection 1 applies from the taxation year 2012.

21. (1) Section 840R31 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**840R31.** For the purposes of section 840R23 for a taxation year, an insurer may revise the rates of interest, mortality or policy lapse used by the issuer of the policies referred to in subparagraph *b* to eliminate all or any part of the reserve deficiency determined in subparagraph *c*, where”;

(2) by replacing subparagraphs *c* and *d* of the first paragraph by the following:

“(c) the reserve deficiency determined by the following formula is a positive amount:

$A - B - C$; and

“(d) the reserve deficiency determined in subparagraph *c* may reasonably be attributed to the fact that the rates of interest, mortality and policy lapse used by the issuer of the policies referred to in subparagraph *b* to determine the cash surrender value of the policies or the premiums in respect of those policies are no longer reasonable in the circumstances.”;

(3) by inserting the following after the first paragraph:

“In the formula in subparagraph *c* of the first paragraph:

(a) A is the aggregate of all amounts received or receivable by the insurer from the person referred to in subparagraph *a* of the first paragraph in respect of the policies referred to in subparagraph *b* of the first paragraph;

(b) B is the aggregate of all amounts received or receivable by the insurer from the person referred to in subparagraph *a* of the first paragraph in respect of commissions in respect of the amounts referred to in subparagraph *a*; and

(c) C is the aggregate of the maximum amounts that may be claimed by the insurer for the year as a reserve under section 840R22, without reference to this section, in respect of the policies referred to in subparagraph *b* of the first paragraph.”;

(4) by replacing the second paragraph by the following:

“The rates revised under the first paragraph are deemed to have been used by the issuer of the policies referred to in subparagraph *b* of the first paragraph for the purpose of determining the cash surrender value of the policies or the premiums in respect of those policies.”;

(5) by adding the following after the second paragraph:

“If pursuant to this section an insurer has revised the rates of interest, mortality or policy lapse used by the issuer of the policies referred to in subparagraph *b* of the first paragraph, the Minister may, for the purposes of section 840R23 and the second paragraph, make further revisions to the revised rates to the extent that the insurer’s revisions to those rates are not reasonable in the circumstances.”.

(2) Subsection 1 applies in respect of dispositions that occur after 30 November 1999.

22. (1) Section 890.1R1 of the Regulation is amended by adding the following after paragraph *g*:

“(h) a trust established

i. to hold shares of Air Canada, pursuant to the June 2009 memorandum of understanding between Air Canada and certain trade unions who represent employees of Air Canada, if

(1) the shares are held by the trust for the benefit of the trade unions, and

(2) each of the trade unions may direct the trustee to contribute, from time to time, amounts received or receivable by the trust in respect of the shares, whether as dividends, proceeds of disposition or otherwise, to one or more registered pension plans under which Air Canada is a participating employer, or

ii. in relation to the wind-up of a registered pension plan sponsored by Fraser Papers Inc., if

(1) shares are held by the trust for the benefit of the registered pension plan, and

(2) the trustee will contribute amounts received or receivable by the trust in respect of the shares, whether as dividends, proceeds of disposition or otherwise, to the registered pension plan, not later than 31 December 2018.”

(2) Subsection 1 has effect from 1 January 2009.

23. Section 1015R20 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) a payment under a deferred profit sharing plan or a plan designated in subsection 15 of section 147 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)) as a revoked plan, excluding a payment referred to in subparagraph *v* of paragraph *k* of subsection 2 of section 147 in the English text of that Act;”

24. (1) Section 1029.8.1R1 of the Regulation is amended

(1) by replacing subparagraphs *i* and *ii* of paragraph *e* by the following:

“i. the Human health therapeutics portfolio research facilities situated in Québec,

“ii. the Automotive and surface transportation portfolio research facilities situated in Québec, or”;

(2) by inserting the following after paragraph *g*:

“(g.1) the Centre de photonique du Québec inc.;

“(g.2) the Centre de technologie physique et photonique de Montréal;”.

(2) Paragraph 2 of subsection 1 applies in respect of scientific research and experimental development conducted after 25 August 2002 pursuant to an eligible research contract entered into after that date.

25. (1) Section 1029.8.1R2 of the Regulation is amended

(1) by replacing paragraph *x* by the following:

“(x) MÉCANIUM inc.;”;

(2) by inserting the following after paragraph *x*:

“(x.1) the TechnoCentre éolien Gaspésie, les Îles;”.

(2) Paragraph 1 of subsection 1 has effect from 11 November 2008.

(3) Paragraph 2 of subsection 1 applies in respect of scientific research and experimental development conducted after 31 August 2013 pursuant to an eligible research contract entered into after that date.

26. (1) Section 1029.8.1R5 of the Regulation is amended by replacing subparagraph *vi* of paragraph *a* by the following:

“vi. Research Institute of the McGill University Health Centre;”.

(2) Subsection 1 has effect from 25 February 2002.

27. (1) Section 1029.8.1R6 of the Regulation is amended by replacing paragraph *f* by the following:

“(f) the Institut universitaire en santé mentale de Québec;”.

(2) Subsection 1 has effect from 9 March 2009.

28. (1) Section 1029.8.21.17R1 of the Regulation is amended

(1) by replacing paragraph *z.4* by the following:

“(z.4) MÉCANIUM inc.;”;

(2) by inserting the following after paragraph *z.4*:

“(z.4.1) the TechnoCentre éolien Gaspésie, les Îles;”.

(2) Paragraph 1 of subsection 1 has effect from 11 November 2008.

(3) Paragraph 2 of subsection 1 applies in respect of eligible liaison and transfer services provided after 31 August 2013 pursuant to a contract entered into after that date.

29. (1) Section 1086R78 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**1086R78.** Every member of a partnership that, at any time in the fiscal period of the partnership is a partnership described in the second paragraph, must file for that fiscal period an information return in prescribed form containing the following information:”;

(2) by inserting the following after the first paragraph:

“A partnership to which the first paragraph refers is a partnership

(*a*) that carries on a business in Québec, or carries on a business outside Québec in Canada and one of the members of which is an individual resident in Québec or a corporation having an establishment in Québec;

(*b*) that is a Canadian partnership or a SIFT partnership one of the members of which is an individual or a corporation referred to in subparagraph *a*; or

(*c*) that is the owner of a specified immovable and one of the members of which is a specified trust, within the meaning assigned to those expressions by section 1129.77 of the Act.

This section does not apply to a member of a partnership described in subparagraph *a* of the second paragraph if the member is not considered to be carrying on a business in Canada under section 1091.3 of the Act.”.

(2) Subsection 1 applies to fiscal periods that end after 31 December 2007, except that where the first paragraph of section 1086R78 of the Regulation applies to fiscal periods that end before 20 March 2012, it is to be read without reference to subparagraph *c* of the second paragraph.

30. Section 1175.6R2 of the Regulation is amended in the French text by replacing “assurés” and “annulation” by, respectively, “titulaires de police” and “annulations”.

31. (1) Class 29 in Schedule B to the Regulation is amended by replacing “1 January 2014” in the portion of subparagraph iii of subparagraph *c* of the first paragraph before subparagraph 1 by “1 January 2016”.

(2) Subsection 1 has effect from 21 March 2013.

32. (1) Class 43.1 in Schedule B to the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing “ancillary” in subparagraph ix by “related”;

(2) by replacing subparagraph xiv by the following:

“xiv. property that is part of a system that is used by the taxpayer, or by a lessee of the taxpayer, primarily to produce and store biogas, if the property includes equipment that is an anaerobic digester reactor, a buffer tank, a pre-treatment tank, biogas piping, a fan, a compressor, a heat exchanger, a biogas storage tank and equipment used to remove non-combustibles and contaminants from the gas, but not including property, other than a buffer tank, that is used to collect, move or store organic waste, equipment used to process the residue after digestion or to treat recovered liquids, buildings or other structures and property otherwise included in Class 10 or 17.”.

(2) Subsection 1 applies in respect of property acquired after 20 March 2013 that was not used or acquired for use before 21 March 2013.

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

Regulation to amend the Regulation respecting the Québec sales tax

An Act respecting the Québec sales tax
(chapter T-0.1, s. 677)

1. (1) Section 178R12 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is replaced by the following:

“**178R12.** The quota issued by a board of producers within the meaning of the Act respecting the marketing of agricultural, food and fish products (chapter M-35.1) or authorized by a government body or marketing board in respect of an agricultural product the supply of which is referred to in section 177 of the Act or in any of paragraphs 1, 2, 3 and 4 of section 178 of the Act, or in respect of tobacco leaves that have not been processed further than drying and sorting, is prescribed property.”.

(2) Subsection 1 has effect from 4 June 2009.

2. Section 244.1R1 of the Regulation is replaced by the following:

“**244.1R1.** For the purposes of section 244.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.”.

3. Section 279R29 of the Regulation is amended by replacing “328 to 336” in the portion before the formula in the first paragraph by “327.10 to 335”.

4. Section 346.1R1 of the Regulation is replaced by the following:

“**346.1R1.** For the purposes of section 346.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.”.

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

Regulation to amend the Regulation respecting the application of the Fuel Tax Act

Fuel Tax Act
(chapter T-1, s. 10.1 and s. 56)

1. Section 10.1R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by striking out paragraph *a*.

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. 1113-2014, 10 December 2014

Professional Code
(chapter C-26)

Physicians
— **Code of ethics**
— **Amendment**

Regulation to amend the Code of ethics of physicians

WHEREAS, under section 87 of the Professional Code (chapter C-26), the board of directors of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS the board of directors of the Collège des médecins du Québec made the Regulation to amend the Code of ethics of physicians on 13 December 2013;

WHEREAS, under section 95.3 of the Professional Code, a draft of the Regulation to amend the Code of ethics of physicians was sent to every member of the Order at least 30 days before being made by the board of directors;

WHEREAS, pursuant to section 95 of the Professional Code and subject to sections 95.0.1 and 95.2, every regulation made by the board of directors of a professional order under the Code must be transmitted to the Office des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation to amend the Code of ethics of physicians was published in Part 2 of the *Gazette officielle du Québec* of 12 February 2014 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Office has examined the Regulation and submitted it with its recommendation to the Government;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Regulation to amend the Code of ethics of physicians, attached to this Order in Council, be approved.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Code of ethics of physicians

Professional Code
(chapter C-26, s. 87)

1. The Code of ethics of physicians (chapter M-9, r. 17) is amended by inserting the following after section 3:

“**3.1.** A physician must collaborate with other physicians in maintaining and improving the availability and quality of the medical services to which a clientele or population must have access.”.