

Further information on the draft Regulation may be obtained by contacting Michel Paquette, Bureau de la sous-ministre, Ministère de la Justice, 1200, route de l'Église, 9^e étage, Québec (Québec) G1V 4M1; telephone: 418 643-4090; fax: 418 643-3877; email: michel.paquette@justice.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Justice, 1200, route de l'Église, 9^e étage, Québec (Québec) G1V 4M1.

STÉPHANIE VALLÉE,
Minister of Justice

Regulation to amend the Regulation respecting change of name and of other particulars of civil status

An Act to amend the Civil Code as regards civil status, successions and the publication of rights (2013, chapter 27, ss. 3 and 4)

Civil Code of Québec
(ss. 64 and 73)

1. The Regulation respecting change of name and of other particulars of civil status (chapter CCQ, r. 4) is amended by adding the following after section 23:

“**23.1** Among the reasons stated in the application, the applicant must declare having lived at all times, for at least 2 years, under the appearance of the sex for which a change of designation is requested and having the intention of living at all times under that appearance until his or her death.

23.2. In addition to the documents that must accompany the application pursuant to section 4, the application must be accompanied by a letter from a physician, a psychologist, a psychiatrist or a sexologist authorized to practise in Canada or in the State in which the applicant is domiciled who declares having evaluated or followed the applicant, confirms that the sexual identity of the applicant does not correspond to the designation of sex that appears in the applicant's act of birth and is of the opinion that the change of designation is appropriate.

The application must also be accompanied by an affidavit of a person of full age who confirms having known the applicant for at least 2 years and that, to the person's knowledge, the applicant has lived at all times, for at least 2 years, under the appearance of the sex for which a change of designation is requested.”

2. This Regulation comes into force on the date of coming into force of sections 3 and 4 of the Act to amend the Civil Code as regards civil status, successions and the publication of rights (2013, chapter 27).

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Draft Regulation

Supplemental Pension Plans Act
(chapter R-15.1)

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

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), 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, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to eliminate smoothing of the discount rate for the purpose of determining the solvency of certain multi-employer plans governed by special funding rules. It also offers these pension plans specific relief measures. The measures allow in particular the extension, to 15 years, of the period provided for to amortize a technical actuarial deficiency determined in a plan's complete actuarial valuation as at 31 December 2012 and in subsequent valuations as well as the consolidation of a technical actuarial deficiency determined as at 31 December 2012 or thereafter. They also provide that, in the period during which the measures apply, member benefits must be paid in proportion to the degree of solvency. However, these rules do not apply to the members who requested the transfer of their benefits before the coming into force of the Regulation, nor to those who could exercise their right to transfer on the date of the coming into force of the Regulation.

The proposed relief measures follow those set in place for plans in the private sector and plans in the municipal and university sectors in the wake of the coming into force of the Act to amend the Supplemental Pension Plans Act in order to extend certain measures to reduce the effects of the 2008 financial crisis on plans covered by the Act (S.Q. 2011, chapter 32).

The draft Regulation has no impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Mr. Benoît Saucier, Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, Québec (Québec) G1V 4T3 (telephone: 418 643-8282; fax: 418 643-7421; email: benoit.saucier@rrq.gouv.qc.ca).

Any person wishing to comment on the draft Regulation is asked to send their comments in writing before the expiry of the 45-day period mentioned above to Mr. Denys Jean, President and Chief Executive Officer of the Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, 5e étage, Québec (Québec) G1V 4T3. Comments will be forwarded by the Régie to the Minister of Employment and Social Solidarity, who is responsible for the administration of the Supplemental Pension Plans Act.

FRANÇOIS BLAIS,
Minister of Employment
and Social Solidarity

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, 2nd and 3rd pars.)

1. Section 24 of the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act (chapter R-15.1, r. 7) is amended by striking out paragraph 7.

2. The Regulation is amended by inserting, after section 25.5, the following:

“**25.5.1.** The person or body empowered to amend a multi-employer pension plan under section 21 may, in writing, instruct the pension committee that administers the plan to take one or more of the following measures for the purposes of the complete actuarial valuation of the plan as at 31 December 2012 and for subsequent complete actuarial valuations:

(1) the application of an asset valuation method that, in accordance with the terms and conditions of section 25.2, levels the short-term fluctuations in the market value of the assets of the plan for the purposes of determining the value of those assets on a solvency basis;

(2) notwithstanding section 142 of the Act and subparagraph *a* of paragraph 4 of section 24, the extension, to 15 years, of the maximum period provided for to amortize a technical actuarial deficiency determined as at 31 December 2012 or thereafter;

(3) the elimination of amortization payments related to any technical actuarial deficiency determined on the date of a previous actuarial valuation of the plan.

25.5.2. Where instructions were given to the pension committee to apply the measure provided for in paragraph 1 of section 25.5.1, section 25.2 applies with the necessary modifications.

25.5.3. Where instructions were given under section 25.5.1 in respect of a pension plan, the provisions of section 143, the second paragraph of section 144 and sections 145 and 145.1 of the Act apply, notwithstanding section 21, for the purposes of the payment of the benefits of a member or a beneficiary. A payment made in accordance with this section constitutes a full discharge as regards the benefits of a member or beneficiary.

However, the payment conditions provided for in the first paragraph do not apply to the payment in full of the benefits of a member who requested the transfer of his benefits before (*insert the date of coming into force of this Regulation*) nor to the payment in full of the benefits of a member who, on that date, meets the conditions provided for in the second paragraph of section 99 of the Act in order to exercise the right to transfer.

25.5.4. The pension committee shall send to the Régie, no later than (*insert the date following by 75 days the date this Regulation comes into force*), a report that amends or replaces the actuarial valuation report for the plan as at 31 December 2012 and the actuarial valuation report for the plan as at 31 December 2013. The reports must indicate the measures taken in accordance with the instructions given to the pension committee under section 25.5.1.

25.5.5. The fees provided for under the fourth paragraph of section 14 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) shall be paid to the Régie for each complete month of delay as of (*insert the date following by 75 days the date this Regulation comes into force*).

25.5.6. The provisions of sections 25.5.1 to 25.5.3 cease to apply in respect of a pension plan on the earlier of the following dates:

(1) the date fixed in a writing giving instructions to that effect and sent to the pension committee by the person or body empowered to amend the plan; that date must be the date on which a fiscal year of the plan ends;

(2) the date of the end of the plan's first fiscal year beginning after 31 December 2014.”

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

(1) section 1 has effect from 31 December 2013;

(2) sections 25.5.1 and 25.5.2 provided for in section 2 have effect from 31 December 2012.

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