

Gouvernement du Québec

O.C. 345-2015, 15 April 2015

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 (chapter 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 the Act, particularly by reason of the special characteristics of the category 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 category;

WHEREAS, under 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 of 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 was published in Part 2 of the *Gazette officielle du Québec* of 17 December 2014 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Labour, 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 to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
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, 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 in full of the benefits of a member or a beneficiary. A payment made in accordance with this section constitutes a full discharge of 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 14 May 2015 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 28 July 2015, 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 28 July 2015.

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 14 May 2015. 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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Gouvernement du Québec

O.C. 347-2015, 15 April 2015

Building Act
(chapter B-1.1)

Construction Code — Amendment

Regulation to amend the Construction Code

WHEREAS, under section 173 of the Building Act (chapter B-1.1), the Régie du bâtiment du Québec adopts by regulation a building code containing in particular building standards for buildings, facilities intended for use by the public and installations independent of a building or their vicinity;

WHEREAS, under section 176 of the Act, the code may require manufacturers to provide instructions regarding the assembly, erection, maintenance and inspection of materials, facilities and installations;

WHEREAS, under section 176.1 of the Act, the code may, with respect to the matters to which it applies, contain provisions concerning the subjects listed in section 185 of the Act;

WHEREAS, under section 178 of the Act, the code may require observance of a technical standard drawn up by another government or by an agency empowered to draw up such standards and provide that any reference it makes to other standards include subsequent amendments;

WHEREAS, under subparagraph 0.2 of section 185 of the Act, the Board may, by regulation, for the purposes of section 10, designate any facility as a facility intended for use by the public and establish criteria for determining whether or not a facility is intended for use by the public;

WHEREAS, under subparagraph 2.2 of section 185 of the Act, the Board may, by regulation, determine the cases in which it is prohibited to sell, lease, exchange or purchase a prefabricated building, and the persons, bodies or agencies empowered to approve or certify such buildings;

WHEREAS, under section 192 of the Act, the contents of the Construction Code may vary according to the classes of persons, contractors, owner-builders, owners of buildings, facilities intended for use by the public or installations independent of a building and classes of buildings, facilities or installations to which the Code applies;