# **Draft Regulations**

# **Draft ministerial order**

Environment Quality Act (chapter Q-2)

#### Fees payable —Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Order to amend the Ministerial Order concerning the fees payable under the Environment Quality Act, appearing below, may be made by the Minister on the expiry of 45 days following this publication.

The draft Order proposes an across-the-board increase in the fees currently payable for applications made under the Environment Quality Act (chapter Q-2), and clarifies a certain number of fees so that they reflect the actual costs incurred to process related applications.

It adds fees for projects to which environmental emission objectives apply owing to wastewater being discharged into the environment.

The Order also determines the fees to be paid for applications made for projects that concern the James Bay and Northern Québec region to which Chapter II of the Environment Quality Act applies.

The draft Order will have an incidence on enterprises, citizens, government departments and municipalities making applications under the Environment Quality Act.

Further information on the draft Order may be obtained by contacting Michèle Dumais, Direction des dossiers horizontaux et des études économiques, Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques, Édifice Marie-Guyart, 675, boulevard René-Lévesque Est, 29<sup>e</sup> étage, boîte 97, Québec (Québec) G1R 5V7, telephone: 418-521-3929, extension 4089; email: michele.dumais@mddelcc.gouv.qc.ca; fax: 418-644-3386. Any person wishing to comment on the draft Order is requested to submit written comments within the 45-day period to Michèle Dumais using the contact information provided above.

DAVID HEURTEL, Minister of Sustainable Development, Environment and the Fight against Climate Change

# Order to amend the Ministerial Order concerning the fees payable under the Environment Quality Act

Environment Quality Act (chapter Q-2, s. 31.0.1)

**1.** Section 2 of the Ministerial Order concerning the fees payable under the Environment Quality Act (chapter Q-2, r. 28) is amended

(1) by replacing "\$2,847" in subparagraph *a* of paragraph 1 by "\$3,274";

(2) by replacing "\$2,847" in subparagraph *b* of paragraph 1 by "\$3,274";

(3) by replacing "\$5,694" in subparagraph *c* of paragraph 1 by "\$6,548" and "\$11,388" by "\$13,096";

(4) by replacing "\$5,694" in subparagraph *d* of paragraph 1 by "\$6,548";

(5) by replacing subparagraph e of paragraph 1 by the following:

"(*e*) subject to subparagraph f, an industrial establishment, a quarry, a sand pit or a mine: \$1,964, to which additional fees are added in the following cases:

"i. if, before issuing a certificate of authorization, the Minister in order to decide the environmental acceptability of the project must evaluate the toxicity of the contaminants discharged into the atmosphere by the industrial establishment, quarry, sand pit or mine, or under the fourth paragraph of section 22 of the Act requires an atmospheric dispersion study from the applicant: \$1,366; or "ii. if environmental emission objectives apply to the project owing to wastewater being discharged into the environment: \$3,148;";

(6) by replacing "\$569" in subparagraph *f* of paragraph 1 by "\$654";

(7) by replacing "\$1,138" in subparagraph *g* of paragraph 1 by "\$1,309";

(8) by replacing "\$5,694" in subparagraph *h* of paragraph 1 by "\$6,548" and "\$2,847" by "\$3,274";

(9) by replacing "\$1,138" in subparagraph *i* of paragraph 1 by "\$1,309" and "\$569" by "\$654";

(10) by replacing subparagraph j of paragraph 1 by the following:

"(*j*) the establishment or alteration with increase in capacity of a contaminated soil landfill: \$6,548 and for any other alteration of such a landfill: \$3,274, to which fees of \$2,320 are added if environmental emission objectives apply to the project owing to wastewater being discharged into the environment;";

(11) by replacing subparagraph k of paragraph 1 by the following:

"(k) the establishment of a contaminated soil treatment facility: \$6,548 in the case of a thermal treatment unit or \$3,274 in the case of a biological or physico-chemical treatment unit; for any alteration of such a facility: \$3,274 in the case of a thermal treatment unit or \$1,636 in the case of a biological or physico-chemical treatment unit; fees of \$2,320 are added if environmental emission objectives apply to the project owing to wastewater being discharged into the environment;";

(12) by replacing "\$5,694" in subparagraph *l* of paragraph 1 by "\$6,548" and "\$2,847" by "\$3,274";

(13) by replacing subparagraph m of paragraph 1 by the following:

"(*m*) the establishment of an engineered landfill, a construction or demolition waste landfill or a residual materials incineration facility: 6,548; for an alteration with increase in capacity of such a landfill or facility: 3,274; for any other alteration of such a landfill or facility: 1,309; fees of 2,320 are added if environmental emission objectives apply to the project owing to wastewater being discharged into the environment;";

(14) by replacing "\$2,847" in subparagraph *n* of paragraph 1 by "\$3,274", "\$1,423" by "\$1,636" and "\$1,138; or" by "\$1,309;";

(15) by replacing "\$1,138" in subparagraph *o* of paragraph 1 by "\$1,309" and "\$569;" by "\$654; or";

(16) by adding the following after subparagraph *o* of paragraph 1:

"(p) exploration for petroleum and natural gas in shale formations by drilling or by fracturing operations: \$18,750; and";

(17) by replacing "\$569" in the introductory portion of paragraph 2 by "\$654".

2. Section 3 is amended by replacing "\$569" by "\$654".

**3.** Section 4 is amended

(1) by replacing "\$1,138" in subparagraph *a* of paragraph 1 by "\$1,309";

(2) by replacing subparagraph b of paragraph 1 by the following:

"(b) installation of a municipal wastewater treatment facility serving 1,000 persons or more: 2,621; installation of a municipal wastewater treatment facility serving fewer than 1,000 persons or installation of any other domestic wastewater treatment facility: 654. If environmental emission objectives apply to the project owing to wastewater being discharged into the environment, the following fees are added:

i. for a project involving installation of a wastewater treatment facility with an average annual flow rate equal to or lower than 20 m<sup>3</sup> per day: \$287;

ii. for a project involving installation of a wastewater treatment facility with an average annual flow rate greater than 20 m<sup>3</sup> per day but equal to or lower than 2,500 m<sup>3</sup> per day: \$1,231; and;

iii. for a project involving installation of a wastewater treatment facility with an average annual flow rate greater than 2,500 m<sup>3</sup> per day: \$1,930,";

(3) by replacing subparagraph c of paragraph 1 by the following:

"(c) installation of a wastewater treatment facility for an industrial establishment, a quarry, a sand pit or a mine: 1,309; fees of 3,148 are added if environmental emission objectives apply to the project owing to wastewater being discharged into the environment; or "(d) installation of a wastewater treatment facility for any other project not expressly covered by subparagraph bor c: \$654; fees of \$2,320 are added if environmental emission objectives, owing to wastewater being discharged into the environment, apply to a project involving a landfill, a contaminated soil treatment site or an engineered landfill; and";

(4) by replacing "\$569" in paragraph 2 by "\$654".

**4.** Section 5 is amended

(1) by replacing "mine is \$1,138" by "mine is \$1,309";

(2) by striking out "Additional fees of \$1,138 are payable where the issue of a certificate of authorization for such a project is subject to the determination of environmental emission objectives due to contaminants emitted into the atmosphere.";

(3) by adding the following paragraph:

"Fees are added to those set out in the first paragraph if, before issuing a certificate of authorization, the Minister in order to decide the environmental acceptability of the project must evaluate the toxicity of the contaminants discharged into the atmosphere or requires an atmospheric dispersion study from the applicant: \$1,366;".

**5.** Section 6 is amended by replacing "\$2,279" by "\$2,621".

6. Section 7 is amended by replacing "\$569" by "\$654".

**7.** Section 8 is amended

(1) by replacing "\$1,477" in subparagraph 1 of the first paragraph by "\$1,699";

(2) by replacing "\$2,047" in subparagraph 2 of the first paragraph by "\$2,354";

(3) by replacing "\$3,288" in subparagraph 3 of the first paragraph by "\$3,781".

**8.** Section 8.1 is amended

(1) by replacing "\$570" in subparagraph 1 of the first paragraph by "\$656";

(2) by replacing "\$855" in subparagraph 2 of the first paragraph by "\$983";

(3) by replacing "\$1,477" in subparagraph 3 of the first paragraph by "\$1,699".

**9.** The Order is amended by replacing the heading of Division II by the following: "AUTHORIZATIONS RELATING TO PROJECTS SUBJECT TO THE ENVIRONMENTAL IMPACT ASSESSMENT AND REVIEW PROCEDURE".

**10.** Section 9 is revoked.

**11.** Section 10 is replaced by the following:

**"10.** The following fees are payable by applicants for a certificate of authorization issued under section 31.5 of the Act, according to the rate class that applies to the project:

Steps in the environmental impact	Rate classes					
assessment and review procedure	1 2 3		3	4		
1. Filing of the notice under section 31.2 of the Act	\$1,366	\$1,366	\$1,366	\$1,366		
2. Impact statement under section 31.2 of the Act	\$5,464	\$19,128	\$32,792	\$46,458		
3. Public information and consultation stage under the first paragraph section 31.3 of the Act	\$1,366	\$4,782	\$8,198	\$11,615		
4. Public hearing under the third paragraph of section 31.3 of the Act	\$0	\$47,027	\$80,617	\$114,208		
Total without public hearing	\$8,196	\$25,276	\$42,356	\$59,439		
Total with public hearing	\$8,196	\$72,303	\$122,973	\$173,647		

Schedule I determines the rate class for each class or subclass of projects listed in the Schedule.

If the application is for a project that is not listed in that Schedule but that is subject to the procedure under Division IV.1 of Chapter I of the Act, the fees for class 4 are payable.

**"10.1.** The following fees are payable by applicants for a certificate of authorization issued under section 160 or 196 of the Act, according to the rate class that applies to the project:

Steps in the environmental impact assessment	Rate classes					
and review procedure	1	2	3	4		
1. Transmission to the Minister of the preliminary information under section 156 of the Act	\$1,366	\$1,366	\$1,366	\$1,366		
2. Impact statement under the second paragraph of section 160 and the first paragraph of section 196 of the Act	\$6,830	\$23,910	\$40,990	\$58,073		
Total with or without public hearing	\$8,196	\$25,276	\$42,356	\$59,439		

ScheduleII determines the rate class for each class or subclass of projects listed in the Schedule.

If the application is for a project that is not listed in that Schedule but that is subject to the procedure under subdivision 3 of Division II of Chapter II of the Act or the procedure under subdivision 3 of Division III of Chapter II of the Act, the rate classes set out in Schedule III apply or, if the project is not listed in either Schedule II or Schedule III, the fees for class 1 are payable.

Fees of \$1,366 are payable by an applicant for an attestation of exemption issued under paragraph b of section 154 or paragraph b of section 189 of the Act for a project not listed in either Schedule A or Schedule B to the Act or in Schedule III to this Order.".

**12.** Section 11 is amended by replacing the first paragraph by the following:

**"11.** Fees of \$2,800 are payable by an applicant for a certificate of authorization issued for a project that is wholly or partly exempt from the environmental impact assessment and review procedure under section 31.6 of the Act.

The fees set out in section 10 are added for each of the steps in the procedure that remain applicable.".

**13.** Section 12 is replaced by the following:

**"12.** The fees payable by an applicant for a certificate of authorization issued under section 31.5, 160 or 196 of the Act for a project covered by more than one rate class in Schedule I, II or III are,

(1) for applications under section 31.5, the fees set out in section 10 for the highest rate class that applies to the project; and

(2) for applications under section 160 or 196, the fees set out in section 10.1 for the highest rate class that applies to the project.

The fees payable by an applicant for a certificate of authorization issued for a project that is partly exempted from the environmental impact assessment and review procedure under section 31.6 of the Act and that is covered by more than one rate class in Schedule I are, for each of the steps in the procedure that remain applicable, the fees set out in section 10 for the highest rate class that applies to the project.".

**14.** Section 13 is replaced by the following:

**"13.** The following fees are payable by an applicant for an amendment under section 122.2 of the Act to a certificate of authorization issued under section 31.5 or 31.6 of the Act:

Type of amendment	Rate classes					
Type of amendment	1	2	3	4		
<ol> <li>Amendment to support documents or information already filed with an application and not involving capacity, production or a process change, or having no environmental impact</li> </ol>	\$1,366	\$1,366	\$1,366	\$1,366		
2. Amendment involving capacity, a production increase or a process change	\$4,098	\$12,638	\$21,178	\$29,720		
3. Rate for any other amendment	\$2,732	\$9,564	\$9,564	\$9,564		

Schedule I determines the rate class for each class or subclass of projects listed in the Schedule.

If the application is for a project that is not listed in that Schedule but that is subject to the procedure under Division IV.1 of Chapter I of the Act, the fees for class 4 are payable.

**"13.1.** The following fees are payable by an applicant for an amendment under section 122.2 of the Act to a certificate of authorization issued under section 164 or 201 of the Act:

T-m f - m dm t	Rate classes					
Type of amendment	1	2	3	4		
1. Amendment to support documents or information already filed with an application and not involving capacity, production or a process change, or having no environmental impact	\$1,366	\$1,366	\$1,366	\$1,366		
2. Amendment involving capacity, a production increase or a process change	\$4,098	\$12,638	\$21,178	\$29,720		
3. Rate for any other amendment	\$2,732	\$9,564	\$9,564	\$9,564		

Schedule II determines the rate class for each class or subclass of projects listed in that Schedule.

If the application is for a project that is not listed in that Schedule but that is subject to the procedure under subdivision 3 of Division II of Chapter II of the Act or the procedure under subdivision 3 of Division III of Chapter II of the Act, the rate classes in Schedule III apply to each project class listed or, if the project is not listed in either Schedule II or Schedule III, the fees for class 1 are payable.".

**15.** Section 14 is amended by replacing "\$9,507" by "\$10,933" and "\$4,754" by "\$5,467".

**16.** Section 15 is amended

- (1) by replacing "\$1,138" in paragraph 1 by "\$1,309";
- (2) by replacing "\$3,417" in paragraph 2 by "\$3,930";
- (3) by replacing "\$9,109" in paragraph 3 by "\$10,475".

**17.** Section 16 is amended by replacing "\$11,388" by "\$13,096".

**18.** Section 17 is amended

(1) by replacing "\$2,847" in paragraph 1 by "\$3,274";

(2) by replacing "\$569" in paragraph 2 by "\$654".

**19.** Section 18 is replaced by the following:

**"18.** The following fees are payable by an applicant for a permit issued under section 70.9 of the Act:

(1) for a project involving

(*a*) the operation for commercial purposes of a physical, chemical, physico-chemical or biological treatment process for hazardous materials that are used, spent or outdated, or that appear on a list established for that purpose by regulation or belong to a class mentioned on the list: \$3,274;

(b) the storage of hazardous materials described in paragraph 2 of section 70.9 of the Act after possession has been taken of them for that purpose: \$3,274; or

(c) the carrying on of an activity determined by regulation involving a hazardous material: \$3,274; and

(2) for a project involving

(*a*) the operation of a hazardous materials disposal site for the applicant's own purposes or for another person, or the offering of a hazardous materials disposal service: \$6,548;

(b) the operation for commercial purposes of a thermal treatment process for hazardous materials that are used, spent or outdated, or that appear on a list established for that purpose by regulation or belong to a class mentioned on the list: \$6,548; or

(c) the use of hazardous materials described in paragraph 2 of section 70.9 of the Act for energy generation after possession has been taken of them for that purpose: \$6,548."

**20.** Section 19 is replaced by the following:

**"19.** The following fees are payable by an applicant for a modification to a permit under section 70.16 of the Act:

(1) if the purpose of the modification is to increase the nominal capacity of an activity or the total capacity of a facility (final disposal, storage) by more than 35%:

(*a*) for a project covered by paragraph 1 of section 18: \$1,661; or

*(b)* for a project covered by paragraph 2 of section 18: \$3,322; and

(2) for any other modification not expressly covered by paragraph 1 that involves

(a) a project covered by paragraph 1 of section 18: \$1,234; or

(b) a project covered by paragraph 2 of section 18: \$1,708.".

**21.** Section 20 is amended

(1) by replacing "\$2,279" in paragraph 1 by "\$2,621";

(2) by replacing "\$3,417" in paragraph 2 by "\$3,930";

(3) by replacing "\$4,553" in paragraph 3 by "\$5,236";

(4) by replacing "\$5,694" in paragraph 4 by "\$6,548".

**22.** Section 21 is amended by replacing "\$285" in the first paragraph by "\$328".

**23.** Section 22 is amended by replacing "\$569" by "\$654".

**24.** Section 23 is amended by inserting "or section 10.1" in the second paragraph after "section 10" and by replacing "the 3 steps" in that paragraph by "the steps".

**25.** Section 25 is amended by replacing "\$1,138" by "\$1,309".

**26.** Section 29 is revoked.

**27.** Schedule I is amended

(1) by replacing "(ss. 10, 11 and 12)" by "(ss. 10, 11, 12 and 13)";

(2) by replacing "- metalliferous ore or asbestos ore, where the processing capacity of the plant is 7,000 metric tons or more per day" in paragraph n.8 of the first column in the table by "- metalliferous ore or asbestos ore, where the processing capacity of the plant is 2,000 metric tons or more per day, except for rare earths";

(3) by adding "- rare earth minerals" under "- uranium ore" in paragraph *n*.8 of the first column in the table, to which rate class 4 applies;

(4) by replacing "- a metal mine or an asbestos mine that has a production capacity of 7,000 metric tons or more per day" in paragraph p of the first column in the table by "- a metal mine or an asbestos mine that has a production capacity of 2,000 metric tons or more per day, except for rare earths";

(5) by adding "- a rare earth mine" under "- a uranium mine" in paragraph p of the first column in the table, to which rate class 4 applies.

**28.** The Order is amended by adding the following after Schedule I:

## **"SCHEDULE II**

(ss. 10.1, 12 and 13.1)

# RATE CLASSES FOR PROJECTS AUTOMATICALLY SUBJECT TO THE ENVIRONMENTAL IMPACT ASSESSMENT AND REVIEW PROCEDURE UNDER DIVISIONS II AND III OF CHAPTER II OF THE ACT

Classes of projects for rate class purposes		Rate classes			
		2	3	4	
PROJECTS LISTED IN SCHEDULE A TO THE ACT					
Paragraph (a)					
All mining developments, including additions to, alterations or modifications of existing mining developments:					
- New project, alterations				Х	
- Additions			Х		
Paragraph (b)					
All borrow, sand and gravel pits and quarries, with areas of or over 3 hectares	Х				
Paragraph (c)					
All hydro-electric power plants and nuclear installations and their associated works				Х	
Paragraph (d)					
All storage and water supply reservoirs related to works intended to produce electricity	Х				
Paragraph (e)				x	
All electric power transmission lines of over 75 kV				Λ	
Paragraph (f)					
All operations or installations related to the extraction or processing of energy yielding materials			Х		
Paragraph (g)					
All fossil-fuel fired power generating plants with a calorific capacity of or above 3,000 kW;			Х		
Paragraph (h)					
Any road or branch of such road of at least 25 km in length which is intended for forestry operations for a period of at least 15 years				Х	
Paragraph (i)					
All wood, pulp and paper mills or other plants for the transformation or the treatment of forest products			Х		

Paragraph (j)				
All land use projects which affect more than 65 km <sup>2</sup>			Х	
Paragraph (k)				
All sanitary sewage systems including more than 1 km of piping and all waste water treatment plants designed to treat more than 200 kl of waste water per day		X		
Paragraph (1)				
All systems for the collection and disposal of residual materials, except mine tailings and hazardous materials		Х		
Paragraph (m)				
All projects for the creation of parks or ecological reserves			Х	
Paragraph (n)				
All outfitting facilities designed to accommodate at one time 30 persons or more, including networks of outpost camps	X			
Paragraph (o)				
The delimitation of the territory of any new community or municipality and any expansion of 20% or more of their total territory or their urbanized areas		х		
Paragraph (p)				
All access roads to a locality or road network contemplated for a new development				Х
Paragraph (q)				
All port and harbour facilities, railroads, airports, pipelines, or dredging operations for the improvement of navigation:				
- work related to a harbour facility		Х		
- construction of a railroad				Х
- siting of an airport		Х		
- construction of a pipeline				Х
- dredging operations for the improvement of navigation	Х			

#### SCHEDULE III

(ss. 10.1, 12 and 13.1)

RATE CLASSES FOR PROJECTS AUTOMATICALLY SUBJECT TO THE ENVIRONMENTAL IMPACT ASSESSMENT AND REVIEW PROCEDURE UNDER DIVISIONS II AND III OF CHAPTER II OF THE ACT, BUT NOT LISTED IN SCHEDULE A TO THE ACT

Classes of projects for rate class purposes		Rate classes			
		2	3	4	
PROJECTS INVOLVED (a) All borrow, sand and gravel pits and quarries with an area of less than 3 hectares, not in use solely for the purposes of road maintenance	X				
(b) All mining exploration activity not covered by paragraph $g$ of Schedule B to the Act		Х			
(c) All activity relating to improvement of the quality of life of local residents that is not covered by paragraph $d$ of Schedule B to the Act	X				
(d) All facilities not covered by paragraph $q$ of Schedule A to the Act that relate to nautical activities	Х				
(e) All training activities	Х				
(f) All activities of a military or ballistics nature	Х				
(g) All energy generation projects not covered by paragraph $c, d, e, f$ or $g$ of Schedule A to the Act or by paragraph $c$ of Schedule B to the Act			Х		
(h) All energy conversion projects	Х				
( <i>i</i> ) All installations of wastewater treatment facilities and all drinking water supply systems not covered by paragraph $k$ of Schedule A to the Act or by paragraph $f$ of Schedule B to the Act	Х				
( <i>j</i> ) All road infrastructure not covered by paragraphs $h$ and $p$ of Schedule A to the Act	Х				
( <i>k</i> ) All decontamination, restoration and rehabilitation activities and associated activities	Х				
(l) All solid waste management activities in a remote area	Х				
(m) All temporary or permanent runways in a remote area	Х				
(n) All bank stabilization or habitat protection projects	Х				
(o) All plant and wildlife development projects	Х				
(p) All petroleum depot management projects	Х				
(q) All animal production projects			Х	,,,	

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

102546

# **Draft Regulation**

Food Products Act (chapter P-29)

#### Fresh fruits and vegetables — Revocation

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

The draft Regulation revokes the Regulation respecting fresh fruits and vegetables (chapter P-29, r. 3).

Study of the matter has shown no overall economic impact on enterprises, in the absence of direct costs for bringing into conformity, of costs related to administrative formalities and of costs for shortfalls.

Further information may be obtained by contacting Eduardo Diaz, Direction des stratégies d'inspection et de la réglementation, Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, 200, chemin Sainte-Foy, 11<sup>e</sup> étage, Québec (Québec) G1R 4X6; telephone: 418 380-2100; fax: 418 380-2169.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Christine Barthe, person in charge, Sous-ministériat à la santé animale et à l'inspection des aliments, 200, chemin Sainte-Foy, 12<sup>e</sup> étage, Québec (Québec) G1R 4X6.

#### PIERRE PARADIS, Minister of Agriculture Fisherias

Minister of Agriculture, Fisheries and Food

# Regulation to revoke the Regulation respecting fresh fruits and vegetables

Food Products Act (chapter P-29, s. 40)

**1.** The Regulation respecting fresh fruits and vegetables (chapter P-29, r. 3) is revoked.

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

102545

## Draft regulation

Supplemental Pension Plans Act (chapter R-15.1)

#### **Pension Plan**

#### -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 supplemental pension plans, appearing below, may be submitted to the Government for approval 30 days following this publication.

The draft Regulation provides the table that must be used to determine the level of the stabilization provision for a pension plan. It also provides the information that the pension committee must submit to Retraite Québec to inform it of the plan's financial situation at the end of a fiscal year of a pension plan for which no actuarial valuation is required.

Under section 12 of the Regulations Act, this draft Regulation may be approved before the expiry of the 45-day period provided for under section 11 of that Act. The government is of the opinion that the shorter time period is justified by the fact that the stabilization provision must be established in actuarial valuations as at 31 December 2015, which are required for all pension plans to which Chapter X of the Supplemental Pension Plans Act (chapter R-15.1) applies.

The effects of this draft Regulation on businesses, particularly on small businesses, are the same as those for the requirement to fund a stabilisation provision under Act to amend the Supplemental Pension Plans Act, mainly with respect to the funding of defined benefit pension plans (2015, chapter 29).