Regulations and other Acts

Gouvernement du Québec

O.C. 276-2016, 6 April 2016

Tax Administration Act (chapter A-6.002)

An Act respecting the Québec Pension Plan (chapter R-9)

Agreement on Social Security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil —Ratification and making of the Regulation respecting the implementation

Ratification of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil and making of the Regulation respecting the implementation of that Agreement

WHEREAS Order in Council 215-2011 dated 16 March 2011 authorized the Minister of International Relations to sign alone an agreement and an administrative arrangement on social security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil;

WHEREAS the Agreement on Social Security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil as well as the Administrative Arrangement consequent thereto were signed at Brasilia on 26 October 2011;

WHEREAS this Agreement on Social Security aims, in particular, to guarantee the benefits of the coordination in the fields of retirement, survivorship, disability and death to the persons concerned;

WHEREAS the Government may, by regulation made under the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), give effect to international agreements of a fiscal nature entered into under the first paragraph of section 9 of that Act;

WHEREAS, under the second paragraph of section 215 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations respecting the manner in which that Act is to apply to any case affected by the agreement entered into with another country; WHEREAS the Agreement constitutes an international agreement within the meaning of the third paragraph of section 19 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1);

WHEREAS the Agreement also constitutes an important international commitment within the meaning of subparagraph 1 of the second paragraph of section 22.2 of that Act;

WHEREAS, under the third paragraph of section 20 of that Act, international agreements referred to in section 22.2 of that Act must, to be valid, be signed by the Minister, approved by the National Assembly and ratified by the Government;

WHEREAS, under section 22.4 of that Act, the ratification of an international agreement or the making of an order referred to in the third paragraph of section 22.1 of that Act may not take place, where it concerns an important international commitment, until the commitment is approved by the National Assembly;

WHEREAS the Agreement was approved by the National Assembly on 29 March 2012;

WHEREAS, under Order in Council 808-2011 dated 3 August 2011, proposed regulations of the Government and of the Commission des normes, de l'équité, de la santé et de la sécurité du travail, respecting the implementation of agreements on social security signed by the Gouvernement du Québec, are excluded from the application of the Regulations Act (chapter R-18.1);

IT IS ORDERED, therefore, on the recommendation of the Minister of International Relations and La Francophonie and the Minister of Finance:

THAT the Agreement on Social Security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil, signed at Brasilia on 26 October 2011 and approved by the National Assembly on 29 March 2012, whose text is attached to the implementing regulation of this Agreement mentioned below, be ratified;

THAT the Regulation respecting the implementation of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS, Clerk of the Conseil exécutif

Regulation respecting the implementation of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil

Tax Administration Act (chapter A-6.002, ss. 9 and 96)

An Act respecting the Québec Pension Plan (chapter R-9, s. 215)

I. The Act respecting the Québec Pension Plan (chapter R-9) and the regulations thereunder apply to every person referred to in the Agreement on Social Security between the Gouvernement du Québec and the Government of the Federative Republic of Brazil, signed at Brasilia on 26 October 2011 attached as Schedule 1.

2. This Act and those regulations apply in the manner stipulated in that Agreement and the Administrative Arrangement for the application of the Agreement attached as Schedule 2.

3. This Regulation comes into force on 1 October 2016.

SCHEDULE 1

(s. 1)

AGREEMENT ON SOCIAL SECURITY BETWEEN QUÉBEC AND THE FEDERATIVE REPUBLIC OF BRAZIL

THE GOUVERNEMENT DU QUÉBEC AND THE GOVERNMENT OF THE FEDERATIVE REPUBLIC OF BRAZIL

Hereinafter referred to as the "Parties",

HAVE DECIDED to co-operate in the field of social security and to enter into an agreement for that purpose,

HAVE AGREED AS FOLLOWS:

PART 1 GENERAL PROVISIONS

ARTICLE 1 DEFINITIONS

1. In the Agreement, unless the context indicates otherwise, the following expressions mean:

(*a*) "competent authority": the Québec Minister or the Brazil Minister responsible for administering the legislation referred to in Article 2;

(b) "competent institution": the Québec department or agency responsible for the administration of the legislation referred to in Article 2 or; as regards Brazil, the National Institute of Social Security (*Instituto Nacional do Seguro Social*);

(c) "legislation": laws, regulations, statutory provisions and any other application measures, existing or future, concerning the social security branches and systems referred to in Article 2;

(d) "benefit": a pension, annuity, indemnity, lump sum payment or any other benefit in cash provided for under the legislation of each Party, including any extension, supplement or increase;

(e) "national": a Canadian citizen who is or has been subject to the legislation referred to in subparagraph a of paragraph 1 of Article 2 or has acquired rights under that legislation, or a Brazilian citizen.

2. Any term not defined in the Agreement has the meaning given to it under the applicable legislation.

ARTICLE 2 MATERIAL SCOPE

1. The Agreement shall apply:

(*a*) as regards Québec, to the legislation concerning the Québec Pension Plan;

(b) as regards Brazil, to the legislation concerning the general social security plan and social security plans for civil servants, with reference to retirement benefits for disability, old age and survivor's pension.

2. The Agreement shall also apply to any legislative or regulatory act which amends, adds to or replaces the legislation referred to in paragraph 1.

3. The Agreement shall also apply to a legislative or regulatory act of one Party which extends the existing systems to new categories of beneficiaries or to new benefits; however, that Party shall have three months from the date of the official publication of that act to notify the other Party that the Agreement shall not apply thereto.

4. The Agreement shall not apply to a legislative or regulatory act covering a new branch of social security, unless the Agreement is amended to that effect.

ARTICLE 3 PERSONAL SCOPE

Unless otherwise provided, the Agreement shall apply to all persons who are or have been subject to the legislation of a Party, or who have acquired rights under that legislation.

ARTICLE 4 EQUALITY OF TREATMENT

Unless otherwise provided in the Agreement, the persons referred to in Article 3 shall receive, in the administration of the legislation of a Party, the same treatment as nationals of that Party.

ARTICLE 5 EXPORT OF BENEFITS

Unless otherwise provided in the Agreement, cash benefits acquired under the legislation of a Party, whether under the application of the Agreement or not, may not be reduced, modified, suspended, cancelled or confiscated simply because the beneficiary resides or stays outside the territory of the Party in which the debtor institution is located; such benefits shall be payable to the beneficiary wherever he or she resides or stays.

PART II

PROVISIONS CONCERNING THE APPLICABLE LEGISLATION

ARTICLE 6 GENERAL RULE

Unless otherwise provided in the Agreement and subject to Articles 7 to 11, persons who work in the territory of one Party shall, with respect to such work, be subject to the legislation of that Party.

ARTICLE 7

SELF-EMPLOYED PERSONS

Self-employed persons residing in the territory of one Party and working in the territory of the other Party or in the territory of both Parties shall, with respect to such work, be subject only to the legislation of their place of residence.

ARTICLE 8 SECONDED PERSONS

1. Persons subject to the legislation of one Party and temporarily seconded by their employers for a period not exceeding sixty months to the territory of the other Party shall, with respect to such work, be subject only to the legislation of the first Party during the term of their secondment.

2. Persons who have been seconded during the maximum term provided for in paragraph 1 shall benefit from a new secondment only after the expiry of one year following the end of the previous secondment.

ARTICLE 9

TRAVELING PERSONNEL EMPLOYED BY AN INTERNATIONAL CARRIER

1. Persons who work in the territory of both Parties as travelling personnel for an international carrier which, on behalf of others or on its own account, transports passengers or goods by air or by sea, and which has its head office in the territory of one Party, shall be subject to the legislation of the Party in whose territory the head office is located.

2. Notwithstanding the preceding paragraph, if those persons are employed by a branch or permanent agency which the undertaking has in the territory of one Party other than the Party in whose territory it has its head office, they shall, with respect to that work, be subject only to the legislation of the Party in the territory of which the branch or permanent agency is located.

ARTICLE 10 PERSONS IN PUBLIC SERVICE

1. Persons who are in public service for one of the Parties and who are assigned to a posting in the territory of the other Party shall, with respect to that posting, be subject only to the legislation of the first Party.

2. Persons residing in the territory of one Party, recruited in that territory to occupy a post in public service for the other Party shall, with respect to that posting, be subject only to the legislation applicable in that territory.

3. This Agreement shall be interpreted as respecting the provisions of the Vienna Convention on Diplomatic Relations of 18 April 1961 and the provisions of the Vienna Convention on Consular Relations of 24 April 1963.

ARTICLE 11 EXCEPTIONS

The competent authorities of both Parties may, by mutual agreement, make exceptions to the provisions of Articles 6 to 10 with respect to any persons or categories of persons.

PART III

PROVISIONS RESPECTING BENEFITS

ARTICLE 12

BENEFITS AND PERIODS OF INSURANCE

1. This Part shall apply to all benefits provided for under the Act respecting the Québec Pension Plan.

Part 2

2. In this Part, the expression "period of insurance" means, as regards Québec, any year for which contributions have been paid or a disability pension has been paid under the Act respecting the Québec Pension Plan or any other year deemed equivalent, and as regards Brazil, a period of coverage defined in the general social security plan.

ARTICLE 13 PRINCIPLE OF TOTALIZATION

1. Where persons have completed periods of insurance under the legislation of both Parties and are not eligible for benefits by virtue of the periods of insurance completed solely under the legislation of one Party, the competent institution of that Party shall totalize, to the extent necessary for entitlement to benefits under the legislation that it administers, the periods completed under its legislation and the periods of insurance completed under the legislation of the other Party.

2. In case of overlapping of periods of insurance, each Party considers only the periods completed under its own legislation.

ARTICLE 14 BENEFITS UNDER LEGISLATION OF QUÉBEC

1. If persons who have been subject to the legislation of both Parties meet the requirements for entitlement to benefits, for themselves, their dependants, survivors or other rightful claimants, under the legislation of Québec without having recourse to the totalization principle set forth in Article 13, the competent institution of Québec shall determine the amount of benefits in accordance with the provisions of the legislation it administers.

2. If the persons referred to in paragraph 1 do not meet the requirements for entitlement to benefits without totalization, the competent institution of Québec shall proceed as follows:

(*a*) it shall recognize one year of contributions when the competent institution of Brazil certifies that a period of insurance of at least 3 months in a calendar year has been credited under the legislation of Brazil, provided that the year is included in the contributory period as defined in the legislation of Québec;

(b) it shall totalize, in accordance with Article 13, the years recognized under subparagraph a and the periods completed under the legislation of Québec.

3. When the totalization set forth in paragraph 2 entitles persons to benefits, the competent institution of Québec shall determine the amount of benefits payable by adding together the amounts calculated in accordance with subparagraphs a and b below:

(*a*) the amount of that portion of the benefit which is related to earnings shall be calculated according to the provisions of the legislation of Québec;

(b) the amount of the flat-rate component of the benefit payable under the provisions of this Agreement is determined by multiplying

the amount of the flat-rate benefit determined under the provisions of the Québec Pension Plan

by

the fraction that represents the ratio between the periods of contribution to the Québec Pension Plan and the contributory period defined in the legislation concerning that Plan.

ARTICLE 15

BENEFITS UNDER THE LEGISLATION OF BRAZIL

1. When persons who have been subject to the legislation of both Parties meet the requirements for entitlement to benefits, for themselves or for their dependants, survivors or other rightful claimants, under the legislation of Brazil without having recourse to the totalization principle set forth in Article 13, the competent institution of Brazil shall determine the amount of benefits in accordance with the provisions of the legislation it administers.

2. For determining entitlement to an old age benefit under the legislation of Brazil:

(*a*) one year that is a period of insurance under the Québec Pension Plan shall be considered as twelve months of insurance under the legislation of Brazil;

(b) one month that is a period of insurance under Canada's Old Age Security Act and does not overlap an insurance period under the Québec Pension Plan shall be considered as one month of insurance under the legislation of Brazil.

3. For determining entitlement to a disability or a death benefit under the legislation of Brazil, one year that is a period of insurance under the Québec Pension Plan shall be considered as twelve months of insurance under the legislation of Brazil. 4. Where a person is entitled to benefits under the legislation of Brazil only through the application of the provisions respecting the totalization principle set forth in Article 13, the competent institution of Brazil:

(*a*) shall calculate the theoretical value of the benefit that would be paid if all the periods of insurance had been completed under the legislation of Brazil;

(b) shall calculate, based on the theoretical value of the benefit, the actual value of the benefit payable in proportion to the periods of insurance completed under the legislation of Brazil and the total of the periods of insurance under the legislation of both Parties, which may not exceed the minimum period required for determining entitlement to the benefit.

5. The theoretical value of the benefit calculated in accordance with subparagraph a of paragraph 4 may not, at any time, be inferior to the minimum guaranteed by the legislation of Brazil.

ARTICLE 16 PERIODS COMPLETED UNDER THE LEGISLATION OF A THIRD PARTY

1. If a person is not entitled to benefits after the totalization provided for in Article 14 or 15, the periods of insurance completed under the legislation of a third party that is related to both Parties by a legal social security instrument containing provisions regarding the totalization of periods of insurance shall be taken into consideration in determining the entitled to benefits, in accordance with the provisions of this Part.

2. As regards Brazil, if a person is not entitled to benefits after the totalization provided for in paragraph 1, the person's entitlement to the benefits shall be determined by the totalization of those periods and the periods of insurance completed under the legislation of a third party with whom only Brazil is bound by a legal social security instrument containing provisions regarding the totalization of periods of insurance.

PART IV

MISCELLANEOUS PROVISIONS

ARTICLE 17 ADMINISTRATIVE ARRANGEMENT

1. The terms and conditions for the application of the Agreement shall be set out in an Administrative Arrangement to be agreed to by the Parties.

2. The liaison agency of each Party shall be designated in the Administrative Arrangement.

ARTICLE 18 CLAIM FOR BENEFITS

1. To be entitled to benefits under the Agreement, a person must file a claim in accordance with the terms and conditions set forth in the Administrative Arrangement.

2. For the application of Part III, a claim for benefits filed under the legislation of one Party after the date of coming into force of the Agreement shall be deemed to be a claim for corresponding benefits under the legislation of the other Party

(a) where a person indicates that the claim be considered as a claim under the legislation of the other Party; or

(b) where a person indicates, at the time of the claim, that periods of insurance have been completed under the legislation of the other Party.

The date of the receipt of such a claim shall be considered to be the date on which that claim was received under the legislation of the first Party.

3. The preceding paragraph shall not impede a person from requesting that a claim for benefits under the legislation of the other Party be deferred.

ARTICLE 19 PAYMENT OF BENEFITS

1. Cash benefits shall be payable directly to a beneficiary in the currency of the Party making the payment or in the currency that has legal tender status in the place of residence of the beneficiary, without any deduction for administrative fees or for any other charges incurred for the payment of such benefits.

2. For the purposes of paragraph 1, where an exchange rate is required, such rate shall be the official exchange rate in force on the day the payment is made.

ARTICLE 20 FILING DEADLINE IN CASE OF RECOURSE

1. A claim for recourse which, under the legislation of one Party, must be filed within a prescribed period with the competent institution of that Party shall be accepted if filed within the same period with the corresponding competent institution of the other Party. In such a case, the competent institution of the second Party shall immediately forward the claim to the competent institution of the first Party.

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2. The date on which this claim is filed with the competent institution of one Party shall be considered the date of filing with the competent institution of the other Party.

ARTICLE 21 EXAMINATIONS

1. At the request of the competent institution of a Party, the competent institution of the other Party shall make the necessary arrangements to carry out the required examinations for persons residing or staying in the territory of the second Party.

2. The examinations referred to in paragraph 1 shall not be refused solely because they have been made in the territory of the other Party.

ARTICLE 22 FEES AND EXEMPTION FROM AUTHENTICATION

1. Any exemption or reduction of fees provided for in the legislation of one Party with respect to the issuing of a certificate or document required for the administration of that legislation shall be extended to the certificates and documents required for the administration of the legislation of the other Party.

2. Any document required for the application of the Agreement shall be exempt from authentication by the responsible authorities.

ARTICLE 23

PROTECTION OF PERSONAL INFORMATION

1. For the purposes of this Article, the term "legislation" has the usual meaning given to it under the domestic laws of each Party.

2. Any information from which the identity of a natural person may be established is personal information. Personal information is confidential.

3. The agencies of both Parties may release to each other any personal information necessary for the application of the Agreement.

4. Personal information released to an agency of a Party within the framework of the application of the Agreement may be used only for the application of the Agreement.

A Party may however use such information for other purposes with the consent of the person concerned or, without the person's consent, in the following cases: (*a*) its use is compatible and has a direct and relevant link with the purposes for which the information was collected;

(b) its use is clearly for the benefit of the person to whom it relates, or;

(c) its use is necessary for the administration of an Act in Québec or Brazil.

5. Personal information released to an agency of a Party within the framework of the application of the Agreement may only be released to another agency of that Party for the application of the Agreement.

A Party may however release such information with the consent of the person concerned or, without the person's consent, only in the following cases:

(a) the information is necessary for the exercise of the rights and powers of an agency of a Party;

(b) its release is clearly for the benefit of the person to whom it relates, or

(c) its release is necessary for the administration of an Act in Québec or Brazil.

6. The agencies of both Parties make sure, when transmitting the information referred to in paragraph 3, to use means preserving the confidentiality of such information.

7. The agency of a Party to which the information referred to in paragraph 3 is released, protects it against unauthorized access, alteration and release.

8. The agency of a Party, to which personal information referred to in paragraph 3 is released, takes the necessary measures so that the information is up to date, complete and accurate to serve for the purposes for which it was collected. If required, the agency corrects the information and destroys the information whose collection or storage is not authorized by the legislation that applies to it. The institution also destroys, upon request, the information whose transmission is prohibited under the legislation of the Party that released the information.

9. Subject to the legislation of a Party, the information obtained by that Party, in application of this Agreement, is destroyed when the purposes for which it was collected or used are completed. The agencies of both Parties shall use safe definite destruction means and ensure to preserve the confidential nature of the personal information waiting to be destroyed.

10. Upon request to an agency of a Party, the person concerned has the right to be informed of the release of personal information referred to in paragraph 3 and its use for purposes other than for the application of the Agreement. That person may also have access to personal information concerning him or her and have the information corrected, subject to the exceptions provided for by the legislation of the Party in whose territory the information is held.

11. The competent authorities of the Parties shall inform each other of any amendment to the legislation concerning the protection of personal information, particularly as regards to other grounds for which the information may be used or released to other entities without the consent of the person concerned.

12. The provisions of paragraph 3 and following shall apply, with the necessary adaptations, to other confidential information obtained within the framework of the application of the Agreement or by reason thereof.

ARTICLE 24 MUTUAL ADMINISTRATIVE ASSISTANCE

The competent authorities and institutions shall

(*a*) communicate to each other any information required for the application of the Agreement;

(b) assist each other free of charge in any matter concerning the application of the Agreement;

(c) forward to each other any information on measures adopted for the purpose of the application of the Agreement or on amendments to their legislation insofar as such amendments affect the application of the Agreement;

(d) notify each other of the difficulties encountered in the interpretation or in the application of the Agreement.

ARTICLE 25

REIMBURSEMENT BETWEEN INSTITUTIONS

1. The competent institution of a Party shall reimburse the competent institution of the other Party for costs incurred for each examination carried out in accordance with Article 21. However, the transmission of examinations or other information already in the possession of the competent institutions shall constitute an integral part of mutual administrative assistance and shall be performed without charge. 2. The Parties shall determine, if applicable, in the Administrative Arrangement whether they waive all or part of the reimbursement of these costs.

ARTICLE 26 COMMUNICATIONS

1. The competent authorities and institutions and the liaison agencies of both Parties may communicate with each other in their official language for the application of the Agreement.

2. A decision of a tribunal or of an institution may be communicated directly to a person residing or staying in the territory of the other Party.

ARTICLE 27 SETTLEMENT OF DISPUTES

1. A joint commission composed of representatives of each Party is in charge of monitoring the application of the Agreement and of proposing e amendments. The joint commission shall meet, as required, at the request of one of the Parties.

2. Difficulties concerning the application or the interpretation of the Agreement shall be settled by the joint commission. Should a solution be impossible by that means, the dispute shall be settled by mutual agreement by both Governments.

PART V

TRANSITIONAL AND FINAL PROVISIONS

ARTICLE 28

TRANSITIONAL PROVISIONS

1. The Agreement shall not confer any right to the payment of benefits for a period predating the date of its coming into force.

2. For the application of Part III and subject to the provisions of paragraph 1,

(*a*) a period of insurance completed prior to the coming into force of the Agreement shall be taken into consideration for the purposes of determining entitlement to benefits under the Agreement;

(b) a benefit, other than a death benefit provided for in the legislation of Québec, shall be owed under the Agreement even if related to an event prior to the date of its coming into force; (c) when the claim for benefits, which must be granted in application of Article 13, is filed within two years from the date of the coming into force of the Agreement, rights resulting from the Agreement shall be acquired from the coming into force of the Agreement, or from the date of entitlement to a retirement, survivor or disability benefit if such date follows the coming into force of the Agreement, notwithstanding the provisions of the legislation of either Parties relative to the forfeiture of rights;

(d) benefits that, by reason of nationality or residence, have been refused, diminished or suspended shall be, at the request of the person concerned, granted or re-established from the date of coming into force of the Agreement;

(e) benefits granted before the coming into force of the Agreement shall be revised at the request of the person concerned. They may also be revised ex officio. If the revision leads to benefits lower than those which were paid before the coming into force of the Agreement, the level of benefits previously paid shall be maintained;

(f) if the request referred to in subparagraphs d and e is filed within two years of the date of the coming into force of the Agreement, rights arising from the Agreement shall be acquired from the date of its coming into force, notwithstanding the provisions of the legislation of either Party relative to the forfeiture of rights;

(g) if the request referred to in subparagraphs d and e is filed after the two year deadline from the date of coming into force of the Agreement, rights which have not been forfeited shall be acquired from the date of the request, subject to more favourable provisions in the applicable legislation.

3. For the purposes of Article 8, a person sent to the territory of the other Party is presumed to have been seconded as of the date of coming into force of the Agreement.

ARTICLE 29 COMING INTO FORCE AND TERM

1. Each Party shall notify the other when the internal procedures required for the coming into force of the Agreement have been completed.

2. The Agreement shall come into force on the first day of the fourth month following the date of receipt of the notification through which the last of the two Parties will have notified to the other Party that the legal formalities required are fulfilled. 3. The Agreement is entered into for an indefinite term as of the date of its coming into force.

4. The Agreement may be denounced by either Party by notification to the other Party. The Agreement shall expire on the 31 December of the year which follows the notification.

5. If the Agreement is denounced, all rights acquired by a person under the provisions of the Agreement shall be maintained and negotiations shall be entered into so as to rule on the rights in the process of being acquired under the Agreement.

Done at Brasilia on 26 October 2011, in two copies, in French and in Portuguese, both texts being equally authentic.

FOR THE GOUVERNEMENT DU QUÉBEC MONIQUE GAGNON-TREMBLAY Minister of International Relations and Minister responsible for La Francophonie FOR THE GOVERNMENT OF THE FEDERATIVE REPUBLIC OF BRAZIL GARIBALDI ALVES FILHO Federal Minister of Social Welfare

SCHEDULE 2 (s. 2)

ADMINISTRATIVE ARRANGEMENT FOR THE IMPLEMENTATION OF THE AGREEMENT ON SOCIAL SECURITY BETWEEN QUÉBEC AND THE FEDERATIVE REPUBLIC OF BRAZIL

THE COMPETENT AUTHORITY OF QUÉBEC AND THE COMPETENT AUTHORITY OF THE FEDERATIVE REPUBLIC OF BRAZIL

CONSIDERING paragraph 1 of Article 17 of the Agreement on Social Security between Québec and the Federative Republic of Brazil;

HAVE AGREED AS FOLLOWS:

ARTICLE 1 DEFINITIONS

In this Administrative Arrangement,

(*a*) the term "Agreement" shall mean the Agreement on Social Security between Québec and the Federative Republic of Brazil;

(b) all other terms used in this Arrangement shall have the meaning given to them in Article 1 of the Agreement.

ARTICLE 2 LIAISON AGENCIES

The function of the liaison agencies provided for in Article 17 of the Agreement is to facilitate the application of the Agreement and adopt measures necessary to ensure its efficient management. The designated liaison agencies shall be:

(a) as regards Québec, the Bureau des ententes de sécurité sociale of the Régie des rentes du Québec or any other agency that the gouvernement du Québec may subsequently designate;

(b) as regards Brazil, the *Instituto Nacional do Seguro Social* (National Institute of Social Security).

ARTICLE 3 CERTIFICATE OF COVERAGE

1. For the purposes of Articles 7 and 8, paragraph 1 of Article 10 and Article 11 of the Agreement, when a person remains subject to the legislation of one Party while working in the territory of the other Party, a certificate of coverage shall be issued:

(*a*) by the liaison agency of Québec, when the person remains subject to the legislation of Québec;

(b) by the liaison agency of Brazil, when the person remains subject to the legislation of Brazil.

2. The liaison agency shall issue the certificate of coverage and shall send it to the applicant who, in the case of an employer, shall send it to the employee. A true copy shall be sent to the liaison agency of the other Party.

3. A certificate of coverage shall be issued for each individual period of secondment. The sum of these periods shall only exceed sixty months in application of Article 11 of the Agreement.

4. For the purposes of Article 11 of the Agreement, exceptions to the provisions concerning coverage must result from an exchange of information between the liaison agencies that inform each other of the decision.

ARTICLE 4 BENEFITS

1. For the purposes of Part III of the Agreement, a claim for benefits under the Agreement may be filed with the liaison agency of either Party or with the competent institution of the Party whose legislation is applicable, with the required supporting documents.

2. When the claim for benefits referred to in paragraph 1 is filed with a liaison agency, that agency shall send it to the competent institution of the Party whose legislation is applicable, along with copies of the required supporting documents that that agency has certified as being true to the originals.

3. A copy of the claim for benefits and supporting documents shall be kept by the liaison agency with which the initial claim was filed. A copy of these documents shall, upon request, be made available to the competent institution of the other Party.

4. A liaison form shall accompany the claim and the supporting documents referred to in this Article.

5. If so requested by the competent institution or by the liaison agency of a Party, the liaison agency or the competent institution of the other Party shall indicate, on the liaison form, the periods of insurance recognized under the legislation it administers.

6. As soon as it reaches a decision on a claim under the legislation it administers, the competent institution shall notify and inform the claimant of any recourse available and the deadlines for such recourse as provided for in that legislation; it shall also notify the liaison agency of the other Party using the liaison form.

7. Information on medical examinations shall be provided on the Medical Report form and, where applicable, complementary medical information shall be appended to this report. A complementary examination may be requested if the competent institution deems if necessary.

ARTICLE 5

REIMBURSEMENT BETWEEN INSTITUTIONS

1. For the purposes of Article 25 of the Agreement, at the end of each calendar year, the liaison agency of a Party shall send to the liaison agency of the other Party a reimbursement claim pertaining to the complementary examinations carried out at the request of the competent institution of that Party.

2. The amounts owed must be paid during the semester following the date of receipt of the reimbursement claims made in accordance with the provisions of paragraph 1.

ARTICLE 6 FORMS

1. The model of the forms required for the application of the Agreement and this Administrative Arrangement shall be determined by mutual agreement by the liaison agencies or the competent institutions of both Parties.

Part 2

2. By mutual agreement, the competent authorities may use a data and document transmittal system between the institutions by electronic, computerized or telematic means. Measures shall be taken to guarantee the safe transmission of data and documents.

ARTICLE 7

STATISTICS

The liaison agencies of both Parties shall exchange, in the form agreed upon, statistical data concerning the payments made to beneficiaries during each calendar year under Part III of the Agreement. Such data shall include the number of beneficiaries and the total amount of benefits, by benefit category.

ARTICLE 8 COMING INTO FORCE AND TERM

The Administrative Arrangement shall come into force on the same date as the Agreement and they shall both have the same term.

Done at Brasilia on 26 October 2011, in two copies, in French and in Portuguese, both texts being equally authentic.

FOR THE COMPETENT AUTHORITY OF QUÉBEC MONIQUE GAGNON-TREMBLAY Minister of International Relations and Minister responsible for La Francophonie FOR THE COMPETENT AUTHORITY OF THE FEDERATIVE REPUBLIC OF BRAZIL GARIBALDI ALVES FILHO Federal Minister of Social Welfare

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Gouvernement du Québec

O.C. 301-2016, 13 April 2016

An Act respecting financial assistance for education expenses (chapter A-13.3)

Financial assistance for education expenses —Amendment

Regulation to amend the Regulation respecting financial assistance for education expenses

WHEREAS, under section 57 of the Act respecting financial assistance for education expenses (chapter A-13.3), the Government may, on the recommendation of the Minister and after consultation with the Minister of Education, Recreation and Sports for matters related to a level of education under the latter's jurisdiction, and for each financial assistance program, make regulations for the purposes of the Act; WHEREAS the Government made the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1);

WHEREAS it is expedient to amend the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation to amend the Regulation respecting financial assistance for education expenses was published in Part 2 of the *Gazette officielle du Québec* of 27 January 2016 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS, under section 90 of the Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1), any draft regulation respecting the financial assistance programs established by the Act respecting financial assistance for education expenses must be submitted to the advisory committee on the financial accessibility of education for its advice;

WHEREAS the required consultations were held and the advisory committee on the financial accessibility of education gave its advice;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Higher Education:

THAT the Regulation to amend the Regulation respecting financial assistance for education expenses, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS, Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting financial assistance for education expenses

An Act respecting financial assistance for education expenses (chapter A-13.3, s. 57)

1. The Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) is amended in section 2 by replacing "\$1,122" in the second paragraph by "\$1,134".

2. Section 9 is amended by replacing "\$1,110" in subparagraph 2 of the second paragraph by "\$1,134".