

Regulations and other Acts

Gouvernement du Québec

O.C. 1180-2017, 6 December 2017

Educational Childcare Act
(chapter S-4.1.1)

Educational Childcare — Amendment

Regulation to amend the Educational Childcare Regulation

WHEREAS, under subparagraphs 1 to 24 and 30 of the first paragraph of section 106 of the Educational Childcare Act (chapter S-4.1.1), the Government may make regulations on the matters set forth therein;

WHEREAS section 5 of the Firearms Registration Act (2016, chapter 15) provides in particular that the Minister of Public Security assigns a registration number for each firearm the Minister registers;

WHEREAS the Government made the Educational Childcare Regulation (chapter S-4.1.1, r. 2);

WHEREAS it is expedient to amend the Regulation to take into account the firearm registration method provided for in the Firearms Registration Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Educational Childcare Regulation was published in Part 2 of the *Gazette officielle du Québec* of 13 September 2017 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 Families:

THAT the Regulation to amend the Educational Childcare Regulation, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Educational Childcare Regulation

Educational Childcare Act
(chapter S-4.1.1, s. 106)

1. The Educational Childcare Regulation (chapter S-4.1.1, r. 2) is amended in section 60 by adding “issued under the Firearms Act (Statutes of Canada 1995, chapter 39) or the registration number assigned to the firearm under the Firearms Registration Act (2016, chapter 15), as the case may be,” after “certificate” in paragraph 14.

2. This Regulation comes into force on the date of coming into force of section 5 of the Firearms Registration Act (2016, chapter 15).

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Gouvernement du Québec

O.C. 1182-2017, 6 December 2017

Tax Administration Act
(chapter A-6.002)

Taxation Act
(chapter I-3)

An Act respecting the Québec Health Insurance Plan
(chapter R-5)

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

An Act respecting the Québec sales tax
(chapter T-0.1)

Various regulations of a fiscal nature — Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations, in particular to prescribe the measures required to carry out the Act and 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 subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation and to generally prescribe the measures required for the application of the Act;

WHEREAS, under paragraph *b* of section 35 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), the Government may make regulations to generally prescribe the measures for the carrying out of Division I of Chapter IV of the Act;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations prescribing anything that, in particular by Title III of the Act, is to be prescribed;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation, prescribe the measures required for the purposes of the Act;

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 (chapter A-6.002, r. 4) to reflect the name change of two organizations;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speech delivered on 26 March 2015, 17 March 2016 and 28 March 2017 and in the Information Bulletins published on the website of the Ministère des Finances, in particular on 18 June 2015, 18 December 2015, 25 January 2016, 22 April 2016, 29 April 2016, 30 June 2016, 19 October 2016 and 20 January 2017;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to reflect the increase in the plan contribution rate for 2017;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act, the Act respecting the Régie de l'assurance maladie du Québec and the Act respecting the Québec sales tax, to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1), the Regulation respecting the Taxation Act, the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1) and the Regulation respecting the Québec sales tax to make technical 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 and 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 section 36 of the Act respecting the Régie de l'assurance maladie du Québec, every regulation made under Division I of Chapter IV of the Act is to come into force on the day of its publication in the *Gazette officielle du Québec* and, if it so provides, it may take

effect from a date prior or subsequent to the date of its publication; in this latter case, however, the date may not be prior to the effective date of the legislative provision under which the regulation was made;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of 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, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

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;

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 fiscal administration;

—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 to amend the Regulation respecting the Taxation Act;

—Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan;

—Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

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

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

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

1. (1) The heading of Division VI of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is replaced by the following:

“IDENTIFICATION INFORMATION”.

(2) Subsection 1 has effect from 20 December 2001.

2. (1) Section 58.1R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 20 December 2001.

3. (1) Section 58.1R2 of the Regulation is replaced by the following:

“**58.1R2.** For the purposes of section 58.1 of the Act, a prescribed person is

(a) a person resident in Québec;

(b) a person referred to in section 25 of the Taxation Act (chapter I-3) that is resident in Canada outside Québec and carried on a business in Québec; or

(c) a person referred to in section 26 of the Taxation Act that was not resident in Canada and that was employed in Québec, carried on a business in Québec or disposed of a taxable Québec property.”.

(2) Subsection 1 has effect from 20 December 2001.

4. (1) Sections 58.1R3 and 58.1R4 of the Regulation are revoked.

(2) Subsection 1 has effect from 20 December 2001.

5. (1) The heading of Division VI.0.2 of the Regulation is replaced by the following:

“COURT FEES”.

(2) Subsection 1 has effect from 17 February 2016. In addition, where the Regulation applies after 31 December 2015, the heading of Division VI.0.0.1 is to be read as follows:

“COURT FEES”.

6. 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) Schedule B to 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

(1) by replacing “International Council of Graphic Design Associations (ICOGRADA);” by “International Council of Design;”;

(2) by replacing, in the French text, “Fédération internationale des associations de contrôleurs de circulation aérienne (IFATCA);” by “Fédération internationale des associations des contrôleurs de la circulation aérienne;”.

(2) Paragraph 1 of subsection 1 has effect from 25 November 2015.

(3) Paragraph 2 of subsection 1 has effect from 19 June 2014.

2. 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., subpars. *e.2* and *f* and 2nd par.)

1. (1) Section 41.1.1R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing paragraphs *a* and *b* by the following:

“(a) 25 cents, except where paragraph *b* applies; and

“(b) 22 cents if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the individual’s employer or a person related to the employer.”

(2) Subsection 1 applies from the taxation year 2017.

2. (1) Section 92.19R1 of the Regulation is amended by replacing the second paragraph by the following:

“In the first paragraph, a life insurance policy does not include an annuity contract, a deposit administration fund policy or a leveraged insured annuity policy.”

(2) Subsection 1 applies to taxation years that end after 20 March 2013.

3. (1) Section 350.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) an area is a prescribed northern zone for a taxation year if it is

i. an area included for that year in subsection 1 of section 7303.1 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)), or

ii. Îles de la Madeleine; and

“(b) an area is a prescribed intermediate zone for a taxation year if it is an area included for that year in subsection 2 of section 7303.1 of the Income Tax Regulations made under the Income Tax Act, other than Îles de la Madeleine.”

(2) Subsection 1 applies from the taxation year 2017.

4. (1) Section 360R2 of the Regulation is amended by replacing the definition of “Canadian oil and gas exploration expense” by the following:

““Canadian oil and gas exploration expense” of a taxpayer means an expenditure incurred after 31 December 1980 and that would constitute a Canadian exploration expense of the taxpayer within the meaning of section 395 of the Act, except an expenditure that constitutes, under paragraph *b* of that section 395 where it is interpreted without taking into account the expenses incurred during the year or under subparagraph ii of paragraph *b.1* of that section, a Canadian exploration expense in respect of a qualified tertiary oil recovery project, if that section were read

(a) without reference to paragraphs *c* to *c.5*;

(b) with “expenses described in paragraphs *a* to *b.1* and *c* to *c.5*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”; and

(c) with “an expense described in paragraphs *a* to *c.1*” in paragraph *e* replaced by “expenses described in paragraphs *a* to *b.2*”;

(2) Subsection 1 has effect from 7 November 1994, except that

(1) where section 360.R2 of the Regulation applies before 6 December 1996, it is to be read with paragraphs *a* and *b* replaced by the following:

“(a) without reference to paragraphs *c* and *c.1*;

“(b) with “expenses described in paragraphs *a* to *b.1*, *c* and *c.1*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”;

(2) where section 360R2 of the Regulation applies after 5 December 1996 and before 22 March 2011, it is to be read with paragraphs *a* and *b* replaced by the following:

“(a) without reference to paragraphs *c* to *c.2*;

“(b) with “expenses described in paragraphs *a* to *b.1* and *c* to *c.2*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”;

(3) where section 360R2 of the Regulation applies after 21 March 2011 and before 21 March 2013, it is to be read with paragraphs *a* and *b* replaced by the following:

“(a) without reference to paragraphs *c* to *c.3*;

“(b) with “expenses described in paragraphs *a* to *b.1* and *c* to *c.3*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”;

5. (1) Section 501.1R1 of the Regulation is amended, in the French text,

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

“(a) les actions privilégiées à impôt différé, 8%, série A, de The Algoma Steel Corporation, Limited;”;

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

“(c) les actions privilégiées à impôt différé, 8 1/2%, série A, de Brascan Limited.”;

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

6. Section 712R1 of the Regulation is amended by replacing the definition of “donee” by the following:

““donee” means a person or an entity referred to in section 716R1, in subparagraph 2 of subparagraph *i* of paragraph *c* of section 710 of the Act, in paragraph *d* or *e* of that section 710 or in any of paragraphs *a*, *h*, *i* and *k* of the definition of “qualified donee” in section 999.2 of the Act.”;

7. Section 752.0.10.3R1 of the Regulation is amended by replacing the definition of “donee” by the following:

““donee” means a person or an entity to which an individual has made a gift, and that is referred to in section 752.0.10.12R1, in the definition of “total cultural gifts” or “total musical instrument gifts” in the first paragraph of section 752.0.10.1 of the Act, in paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph of that section 752.0.10.1 or in any of paragraphs *a*, *h*, *i* and *k* of the definition of “qualified donee” in section 999.2 of the Act.”;

8. Section 771R11 of the Regulation is amended by replacing “, filed by the employer in prescribed form” in the portion before paragraph *a* by “that is filed by the employer”.

9. (1) The Regulation is amended by inserting the following after section 771R46:

“TITLE XXVII.1

“CORPORATIONS IN THE PRIMARY AND MANUFACTURING SECTORS

“771.1R1. In this Title,

“cost of capital” of a corporation for a taxation year means, subject to section 771.1R2, the aggregate of all amounts each of which is the gross cost to the corporation of a property referred to in section 130R40, paragraph *e* or *g* of section 130R205, any of sections 130R209, 130R210 and 130R216 or Schedule B, if the property was owned by the corporation at the end of the taxation year and was used by the corporation at any time during the year;

“cost of labour” of a corporation for a taxation year means, subject to section 771.1R3, the amount equal to the aggregate of all amounts each of which is the salaries and wages paid or payable during the year to an employee of the corporation for services performed during the year and to any other amount paid or payable during the year for the performance during the year by any person, other than an employee of the corporation, of functions relating to the management or administration of the corporation, scientific research and experimental development activities, or a service or function that would normally be performed by an employee of the corporation;

“cost of primary and manufacturing sectors labour” of a corporation for a taxation year means, without exceeding the cost of labour of the corporation for the year, the product obtained when 100/75 is multiplied by that portion of the cost of labour of the corporation for the year

that is attributable to the salaries and wages included in computing the cost of labour that were paid or payable to persons for the portion of their time that they were directly engaged in qualified activities of the corporation during the year, or to other amounts included in computing the cost of labour that were paid or payable to persons for the performance of functions that would be directly related to qualified activities of the corporation during the year if those persons were employees of the corporation;

“excluded activities” means any of the following activities:

- (a) storing, shipping, selling and leasing of finished goods;
- (b) purchasing of raw materials;
- (c) administration, including clerical and personnel activities;
- (d) purchase and resale operations;
- (e) data processing; and
- (f) providing facilities for employees, including cafeterias, clinics and recreational facilities;

“gross cost” to a corporation of a property is equal, where the property is available for use by the corporation for the purposes of section 93.6 of the Act, to the capital cost to the corporation of the property, computed without reference to paragraph *e* of section 99 of the Act, sections 101, 101.6, 101.7 and 180 to 182 of the Act, subdivisions 1 and 2 of Division III of Chapter V of Title VII of Part I of the Act, subparagraph *c* of the second paragraph of section 736 of the Act and the third paragraph of that section and, in any other case, to zero;

“manufacturing sector activities” means any of the following activities other than excluded activities:

- (a) when they are performed in Canada in connection with manufacturing or processing in Canada, not including the activities listed in section 130R12, of goods for sale or lease:
 - i. engineering design of products and production facilities,
 - ii. receiving and storing of raw materials,
 - iii. producing, assembling and handling of goods in process,
 - iv. inspecting and packaging of finished goods,

- v. line supervision,
 - vi. production support activities including security, cleaning, heating and factory maintenance,
 - vii. quality and production control,
 - viii. repair of production facilities, and
 - ix. pollution control;
- (b) all other activities that are performed in Canada directly in connection with manufacturing or processing in Canada, not including the activities listed in section 130R12, of goods for sale or lease; and

(c) scientific research and experimental development activities carried on in Canada;

“primary sector activities” means the activities in the agriculture, forestry, fishing and hunting sector and the activities in the mining, quarrying, and oil and gas extraction sector, that are included in the group described under code 11 or 21 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;

“qualified activities” means primary sector activities and manufacturing sector activities;

“salaries and wages” means salaries, wages and commissions, but does not include any other type of remuneration, any superannuation or pension benefits, any retiring allowances or any amount referred to in any of sections 34 to 58.3 of the Act.

“771.1R2. For the purposes of the definition in section 771.1R1 of “cost of capital” of a corporation, any portion that would be otherwise included in the gross cost of a property and that is attributable to use of the property in an eligible business, within the meaning of the first paragraph of section 771.1 of the Act, carried on outside Canada, or to earn income included in its aggregate investment income as defined in subsection 4 of section 129 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)) is not included in the gross cost of the property.

“771.1R3. Any portion of the salaries and wages or of any other amount that is included in the gross cost to a corporation of a property, other than a property manufactured by the corporation and leased during the year by the corporation to another person, that is included in computing the cost of capital of the corporation for the year, or that is related to an eligible business, within the meaning

of the first paragraph of section 771.1 of the Act, carried on outside Canada by the corporation, is not included in the cost of labour of the corporation for a taxation year.

“**771.1R4.** Where a corporation is a member of a partnership at any time in a taxation year, the following rules apply:

(a) for the purposes of determining the gross cost of a property held by the partnership, the definition of “gross cost” in section 771.1R1 applies with the necessary modifications and with “, subparagraph *c* of the second paragraph of section 736 of the Act and the third paragraph of that section” struck out;

(b) for the purposes of the definition of “cost of capital” in section 771.1R1, the cost of capital of the corporation for the year, otherwise determined, is increased by the agreed proportion, in respect of the corporation for the fiscal period of the partnership that ends in the year, of the amount that would be the cost of capital of the partnership for its fiscal period ending in the taxation year if that definition and section 771.1R2 applied to the partnership with the necessary modifications;

(c) for the purposes of the definition of “cost of labour” in section 771.1R1, the cost of labour of the corporation for the year, otherwise determined, is increased by the agreed proportion, in respect of the corporation for the fiscal period of the partnership that ends in the year, of the amount that would be the cost of labour of the partnership for that fiscal period if that definition and section 771.1R3 applied to the partnership with the necessary modifications; and

(d) for the purposes of the expression “cost of primary and manufacturing sectors labour” in section 771.1R1, the cost of primary and manufacturing sectors labour of the corporation for the year, otherwise determined, is increased by the agreed proportion, in respect of the corporation for the fiscal period of the partnership that ends in the year, of the amount that would be the cost of primary and manufacturing sectors labour of the partnership for that fiscal period if that definition applied to the partnership with the necessary modifications.

“**771.1R5.** For the purposes of the definition in the first paragraph of section 771.1 of the Act of “proportion of primary and manufacturing sectors activities” of a corporation for a taxation year, the prescribed proportion is the portion, expressed as a percentage, that the cost of primary and manufacturing sectors labour of the corporation for the year is of its cost of labour for the year.”

(2) Subsection 1 applies from 1 January 2017.

10. (1) Section 1015R6 of the Regulation is amended

(1) by replacing “subparagraph ii” in the portion of subparagraph *i* of subparagraph *c* of the first paragraph before the formula, by “subparagraph ii or iii”;

(2) by replacing subparagraph ii of subparagraph *c* of the first paragraph by the following:

“ii. 125% of the amount deducted from the employee’s remuneration by the employer, pursuant to the employee’s authorization, for the purchase by that employee as first purchaser of class “A” or “B” shares issued by the corporation governed by the Act to establish *Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi* and acquired during the period that begins on 1 June 2009 and ends on 31 May 2015, without the total of the amounts determined under this subparagraph exceeding \$6,250 for a year;”;

(3) by adding the following after subparagraph ii of subparagraph *c* of the first paragraph:

“iii. the amount deducted from the employee’s remuneration by the employer, pursuant to the employee’s authorization, for the purchase by that employee as first purchaser of class “A” or “B” shares issued by the corporation governed by the Act to establish *Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi* and acquired during the period that begins on 1 June 2015 and ends on 31 May 2018, without the total of the amounts determined under this subparagraph exceeding the amount for a year determined by the formula

$\$5,000 - B$;”;

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

“In the formulas in subparagraphs *i* and *iii* of subparagraph *c* of the first paragraph,

(a) *A* is the lesser of \$5,000 and the aggregate of all amounts, referred to in subparagraphs *ii* and *iii* of that subparagraph *c*, deducted from the employee’s remuneration by the employer, in relation to the year; and

(b) *B* is the lesser of \$5,000 and the amount, referred to in subparagraph *ii* of that subparagraph *c*, deducted from the employee’s remuneration by the employer, in relation to the year.”

(2) Subsection 1 has effect from 1 June 2015.

11. (1) Section 1015R34.1 of the Regulation is amended by replacing “subject to the fourth and sixth paragraphs” by “subject to the fourth, sixth and eighth paragraphs”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2015.

12. (1) Section 1015R35 of the Regulation is amended by replacing “the 6th paragraph” in the portion before subparagraph *a* of the first paragraph by “the sixth or eighth paragraph”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2015.

13. (1) The Regulation is amended by inserting the following after section 1015R37:

“**1015R37.1.** For the purposes of subparagraph *i* of subparagraph *b* of the ninth paragraph of section 1015 of the Act, the monthly withholding amount, in respect of an employer for a month, is the aggregate of all amounts required to be paid to the Minister with respect to the month by the employer or, if the employer is a corporation, by each corporation associated with the employer, under section 1015 of the Act, section 62 of the Act respecting parental insurance (chapter A-29.011), sections 34 and 37.21 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) and section 63 of the Act respecting the Québec Pension Plan (chapter R-9), in respect of remuneration paid by the employer and where applicable, by each corporation, during the month.

“**1015R37.2.** For the purposes of subparagraph *b* of the ninth paragraph of section 1015 of the Act, the prescribed time in a calendar year in relation to a particular month of that year is the end of

(*a*) March of the calendar year, if the particular month is January, February or March of that year;

(*b*) June of the calendar year, if the particular month is April, May or June of that year;

(*c*) September of the calendar year, if the particular month is July, August or September of that year; and

(*d*) December of the calendar year, if the particular month is October, November or December of that year.”

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2015.

14. (1) Sections 1029.8.1R1 to 1029.8.1R3 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 July 2016. In addition, where section 1029.8.1R2 of the Regulation applies

(1) after 8 February 2010, it is to be read with subparagraph *i* of paragraph *f* replaced by the following:

“*i.* its Centre de métallurgie du Québec;”;

(2) after 31 December 2012, it is to be read with subparagraph *ii* of paragraph *f* replaced by the following:

“*ii.* Innofibre – Centre d'innovation des produits celluloses;”;

(3) after 16 September 2013, it is to be read with paragraph *v* replaced by the following:

“(v) the Institut des communications graphiques et de l'imprimabilité;”;

(4) in respect of an expense incurred after 20 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *f*:

“(f.1) the Cégep régional de Lanaudière in respect of its Centre INEDI – Expertise et recherche en design industriel;”;

(5) in respect of an expense incurred after 31 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read

(*a*) with paragraph *e* replaced by the following:

“(e) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”;

(*b*) with the following inserted after paragraph *x.1*:

“(x.2) TOPMED – Centre collégial de transfert de technologie en orthèses, prothèses et équipements médicaux;”;

(*c*) with the following inserted after paragraph *v*:

“(v.1) the Institut du véhicule innovant;”;

(6) in respect of an expense incurred after 22 November 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *y*:

“(z) Vestechpro – Centre de recherche et d'innovation en habillement;”;

(7) in respect of an expense incurred after 23 November 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted before paragraph *y*:

“(x.3) Trans Bio Tech – Centre de recherche et de transfert en biotechnologie;”

15. (1) Section 1029.8.21.17R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2016. In addition, where section 1029.8.21.17R1 of the Regulation applies

(1) after 8 February 2010, it is to be read with subparagraph *i* of paragraph *f* replaced by the following:

“i. its Centre de métallurgie du Québec;”

(2) after 31 August 2011, it is to be read with “Centre d’excellence en maintenance industrielle” in paragraph *e.1* replaced by “Institut technologique de maintenance industrielle”;

(3) after 31 December 2012, it is to be read with subparagraph *ii* of paragraph *f* replaced by the following:

“ii. Innofibre – Centre d’innovation des produits cellulosiques;”

(4) after 16 September 2013, it is to be read with paragraph *z.1* replaced by the following:

“(z.1) the Institut des communications graphiques et de l’imprimabilité;”

(5) in respect of an expense incurred after 7 July 2014 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *w*:

“(w.1) the Corporation du Service de recherche et d’expertise en transformation des produits forestiers de l’Est-du-Québec (SEREX);”

(6) in respect of an expense incurred after 8 October 2014 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *f*:

“(f.1) the Cégep de Victoriaville in respect of its Centre d’expertise et de transfert en agriculture biologique et de proximité (CETAB+);”

(7) in respect of an expense incurred after 20 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted before paragraph *h*:

“(g.2) the Cégep régional de Lanaudière in respect of its Centre INEDI – Expertise et recherche en design industriel;”

(8) in respect of an expense incurred after 31 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read

(a) with paragraph *e* replaced by the following:

“(e) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”

(b) with the following inserted after paragraph *z.4.1*:

“(z.4.2) TOPMED – Centre collégial de transfert de technologie en orthèses, prothèses et équipements médicaux;”

(c) with the following inserted after paragraph *z.1*:

“(z.1.1) the Institut du véhicule innovant;”

(9) in respect of an expense incurred after 22 November 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *z.5*:

“(z.6) Vestechpro – Centre de recherche et d’innovation en habillement;”

16. (1) Sections 1079.8.18R1 and 1079.8.19R1 of the Regulation are replaced by the following:

“**1079.8.18R1.** The prescribed manner of verifying the authenticity of a certificate from Revenu Québec is to use the electronic process provided for that purpose on its website.

“**1079.8.19R1.** The prescribed manner of applying for a certificate from Revenu Québec is to use the electronic process provided for that purpose on its website.”

(2) Subsection 1 has effect from 20 March 2017.

17. (1) The Regulation is amended by inserting the following after section 1086R9:

“**1086R9.1.** Section 1086R9 applies to an insurer in relation to a leveraged insured annuity policy for a calendar year only if

(a) the insurer is notified in writing by or on behalf of the policyholder, before the end of the calendar year, that the policy is a leveraged insured annuity policy; or

(b) it is reasonable to conclude that the insurer knew, or ought to have known, before the end of the calendar year, that the policy is a leveraged insured annuity policy.”

(2) Subsection 1 applies to taxation years that end after 20 March 2013.

18. (1) Section 1086R30 of the Regulation is amended by replacing “legal costs” in subparagraph iii of subparagraph c of the second paragraph by “judicial expenses”.

(2) Subsection 1 has effect from 1 January 2016.

19. (1) Section 1086R65 of the Regulation is replaced by the following:

“**1086R65.** The returns required under this Title, with the exception of the returns required by sections 1086R29 and 1086R87.1 and except as otherwise expressly provided, must be filed with the Minister on or before the last day of February of each year in respect of the preceding calendar year.”

(2) Subsection 1 applies from the year 2018.

20. (1) Section 1086R70 of the Regulation is amended by replacing the first paragraph by the following:

“Every person required under this Title to file an information return, other than the information returns required by sections 1086R16, 1086R52 and 1086R88, must, subject to the second paragraph and section 1086R87.1, send to each person in respect of whom the return is filed a copy of the part of the return concerning the person; the copy of the return must be sent to the person at the person’s last known address or delivered personally to the person, on or before the day on which the return is to be filed with the Minister.”

(2) Subsection 1 applies from the year 2018.

21. (1) The Regulation is amended by inserting the following after section 1086R87:

“**1086R87.1.** Every person required to file, in respect of a calendar year, one or more particular information returns in respect of a person under any of sections 1086R83 to 1086R86 may send to the person an information return in prescribed form, instead of each copy of the part of the return concerning the person, and that information return

must be sent to the person in the manner set out in section 1086R70 on or before the day on which the particular information returns are to be filed with the Minister.”

(2) Subsection 1 applies from the year 2018.

22. (1) Section 1086R97.2 of the Regulation is amended by adding the following paragraph:

“Similarly, if there is no property tax account relating to an eligible dwelling within the meaning of section 1029.8.116.12 of the Act, the body having jurisdiction in the territory in which the dwelling is situated must, in prescribed form, file an information return in respect of the dwelling for the year 2015 or any subsequent year, in respect of each person who is an owner of the dwelling at the end of the year.”

(2) Subsection 1 has effect from 1 January 2016.

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

Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan

An Act respecting the Québec Health Insurance Plan (chapter R-5, s. 35, par. b and s. 36)

1. (1) Section 5 of the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1) is amended by replacing “fifth” by “seventh”.

(2) Subsection 1 applies from the year 2008.

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

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan

An Act respecting the Québec Pension Plan (chapter R-9, s. 81, par. a and s. 82.1)

1. (1) Section 6 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended by adding the following after subparagraph xxii of subparagraph a of the first paragraph:

“xxiii. 5.4% for the year 2017;”

(2) Subsection 1 applies from 1 January 2017.

2. (1) Section 8 of the Regulation is amended

(1) by adding the following after subparagraph *v* of the first paragraph:

“(w) 5.4% for the year 2017.”;

(2) by adding the following after subparagraph *f* of the third paragraph:

“(g) 5.4% for the year 2017.”.

(2) Subsection 1 applies from 1 January 2017.

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 Québec sales tax

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

1. (1) Section 350.56.1R2 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by replacing the portion before paragraph 1 by the following:

“**350.56.1R2.** For a person, the prescribed manner of notifying the Minister is to use the software provided for that purpose on the Revenu Québec website, when the person activates, deactivates, initializes, maintains or updates a device referred to in sections 350.52 and 350.52.1 of the Act or, in respect of such a device,”.

(2) Subsection 1 has effect from 1 February 2016 or, if earlier, on the date on which an operator or a person referred to in section 350.52.1 of the Act respecting the Québec sales tax (chapter T-0.1) activates in an establishment, after 1 September 2015, a device referred to in section 350.52 of that Act. In addition, where the Regulation applies after 19 April 2010, section 350.56R2, as it read before being revoked, is to be read with “an electronic process provided for that purpose by Clic Revenu electronic services” replaced by “the software provided for that purpose on the Revenu Québec website”.

2. (1) The Regulation is amended by inserting the following after section 402.23R1:

“**402.24R1.** For the purposes of section 402.24 of the Act, if the total of all amounts, each of which is an amount of a rebate for which a person is otherwise entitled under section 402.23 of the Act and in respect of which a rebate application is filed, is at least \$25, the total is a prescribed circumstance.”.

(2) Subsection 1 applies in respect of any amount of tax that became payable after 31 December 2012 or that was paid after that date without having become payable.

3. (1) Section 434R2 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) the registrant is not a listed financial institution or a registrant referred to in section 279R1; and”.

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

4. (1) Section 489.1R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of beer sold after 31 May 2016.

5. (1) Section 489.1R2 of the Regulation is amended

(1) by replacing paragraphs 1 and 2 by the following:

“(1) 67%, from the first to the 7,500,000,000th millilitre of beer sold by the particular person and a person described in the second paragraph in respect of which a specific tax is payable in a particular calendar year; and

“(2) 33%, from the 7,500,000,001th to the 15,000,000,000th millilitre of beer sold by the particular person and a person described in the second paragraph in respect of which a specific tax is payable in a particular calendar year.”;

(2) by adding the following paragraphs:

“A person to whom the first paragraph refers is,

(1) where the particular person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(2) an associate of the particular person within the meaning of section 5 of the Act or another person whose business the person continues to carry on.

For the purposes of the second paragraph, a person continues to carry on the business of another person where

(1) the person acquires all of substantially all of the assets of the other person’s business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.”.

(2) Subsection 1 applies in respect of beer sold after 31 May 2016.

6. (1) Section 541.24R1 of the Regulation is amended

(1) by replacing “following establishments” in the portion before paragraph 1 by “following sleeping-accommodation establishments”;

(2) by inserting the following after paragraph 5:

“(5.1) educational establishments;

“(5.2) camping establishments; and”.

(2) Paragraph 2 of subsection 1 has effect from 1 November 2016.

7. (1) The heading before section 541.24R2 of the Regulation is replaced by the following:

“PRESCRIBED TOURIST REGIONS”.

(2) Subsection 1 has effect from 1 November 2016.

8. (1) Section 541.24R2 of the Regulation is replaced by the following:

“**541.24R2.** For the purposes of section 541.24 of the Act, the tourist regions in Schedule II.2 are prescribed tourist regions.”.

(2) Subsection 1 has effect from 1 November 2016.

9. (1) Schedule I to the Regulation is amended by replacing “Agence pour licence de reproduction de vidéo-audio Inc. (ALVA)” by “Connect Music Licensing Service Inc.”.

(2) Subsection 1 has effect from 19 February 2014.

10. (1) Schedule II.2 to the Regulation is replaced by the following:

“**SCHEDULE II.2**

(s. 541.24R2)

PRESCRIBED TOURIST REGIONS

Tourist regions

Territorial entities included in the regions

Abitibi-Témiscamingue

Amos; Angliers; Authier; Authier-Nord; Barraute; Béarn; Belcourt; Belleterre; Berry; Champneuf; Chazel; Clermont; Clerval; Duhamel-Ouest; Duparquet; Dupuy; Fugèreville; Gallichan; Guérin; Hunter’s Point; Kebaowek;

Kipawa; Kitcisakik; La Corne; La Morandière; La Motte; La Reine; La Sarre; Lac-Chicobi; Lac-Despinassy; Lac-Duparquet; Lac-Granet; Lac-Metei; Lac-Simon; Laforce; Landrienne; Latulipe-et-Gaboury; Launay; Laverlochère; Lorrainville; Macamic; Malartic; Matchi-Manitou; Moffet; Nédélec; Normétal; Notre-Dame-du-Nord; Palmarolle; Pikogan; Poularies; Preissac; Rapide-Danseur; Rémigny; Réservoir-Dozois; Rivière-Héva; Rivière-Kipawa; Rivière-Ojima; Rochebaucourt; Roquemaure; Rouyn-Noranda; Saint-Bruno-de-Guigues; Saint-Dominique-du-Rosaire; Saint-Édouard-de-Fabre; Saint-Eugène-de-Guigues; Saint-Félix-de-Dalquier; Saint-Lambert; Saint-Marc-de-Figuery; Saint-Mathieu-d’Harricana; Sainte-Germaine-Boulé; Sainte-Georgette-Manneville; Sainte-Hélène-de-Mancebourg; Senneterre (Parish); Senneterre (Town); Taschereau; Témiscaming; Timiskaming; Trécesson; Val-d’Or; Val-Saint-Gilles; Ville-Marie; Winneway.

Baie-James

Eeyou Istchee James Bay Regional Government; Chapais; Chibougamau; Lebel-sur-Quévillon; Matagami.

Bas-Saint-Laurent

Aclair; Biencourt; Cacouna (Municipality); Cacouna (Indian Reserve); Dégelis; Esprit-Saint; Kamouraska; La Pocatière; La Trinité-des-Monts; Lac-Boisbouscache; Lac-des-Aigles; Lac-des-Eaux-Mortes; Lac-Huron; Lejeune; Les Hauteurs; L’Isle-Verte; Mont-Carmel; Notre-Dame-des-Neiges; Notre-Dame-des-Sept-Douleurs; Notre-Dame-du-Portage; Packington; Petit-Lac-Sainte-Anne; Picard; Pohénégamook; Rimouski; Rivière-Bleue; Rivière-du-Loup; Rivière-Ouelle; Rivière-Patapédia-Est; Saint-Alexandre-de-Kamouraska; Saint-Anaclet-de-Lessard; Saint-André; Saint-Antonin; Saint-Arsène; Saint-Athanase; Saint-Bruno-de-Kamouraska; Saint-Charles-Garnier; Saint-Clément; Saint-Cyprien; Saint-Denis-De la Boutellerie; Saint-Donat; Saint-Éloi; Saint-Elzéar-de-Témiscouata; Saint-Épiphane; Saint-Eugène-de-Ladrière; Saint-Eusèbe; Saint-Fabien; Saint-François-Xavier-de-Viger; Saint-Gabriel-de-Rimouski; Saint-Gabriel-Lalemant; Saint-Germain; Saint-Guy; Saint-Honoré-de-Témiscouata; Saint-Hubert-de-Rivière-du-Loup; Saint-Jean-de-Dieu; Saint-Jean-de-la-Lande; Saint-Joseph-de-Kamouraska; Saint-Juste-du-Lac; Saint-Louis-du-Ha! Ha!; Saint-Marc-du-Lac-Long; Saint-Marcellin; Saint-Mathieu-de-Rieux; Saint-Médard; Saint-Michel-du-Squatec; Saint-Modeste; Saint-Narcisse-de-Rimouski; Saint-Onésime-d’Ixworth; Saint-Pacôme; Saint-Pascal; Saint-Paul-de-la-Croix; Saint-Philippe-de-Néri; Saint-Pierre-de-Lamy; Saint-Simon; Saint-Valérien; Sainte-Anne-de-la-Pocatière; Sainte-Françoise; Sainte-Hélène-de-Kamouraska; Sainte-Luce; Sainte-Rita; Témiscouata-sur-le-Lac; Trois-Pistoles; Whitworth.

Cantons-de-l'Est

Abercorn; Asbestos; Ascot Corner; Audet; Austin; Ayer's Cliff; Barnston-Ouest; Bedford (Town); Bedford (Township); Bolton-Est; Bolton-Ouest; Bonsecours; Brigham; Brome; Bromont; Bury; Chartierville; Cleveland; Coaticook; Compton; Cookshire-Eaton; Courcelles; Cowansville; Danville; Dixville; Dudswell; Dunham; East Angus; East Farnham; East Hereford; Eastman; Farnham; Frelighsburg; Frontenac; Granby; Hampden; Ham-Sud; Hatley (Municipality); Hatley (Township); Kingsbury; Lac-Brome; Lac-Drolet; Lac-Mégantic; Lambton; La Patrie; Lawrenceville; Lingwick; Magog; Maricourt; Marston; Martinville; Melbourne; Milan; Nantes; Newport; North Hatley; Notre-Dame-des-Bois; Notre-Dame-de-Stanbridge; Ogden; Orford; Pike River; Piopolis; Potton; Racine; Richmond; Roxton Pond; Saint-Adrien; Saint-Alphonse-de-Granby; Saint-Armand; Saint-Augustin-de-Woburn; Saint-Benoît-du-Lac; Saint-Camille; Saint-Claude; Saint-Denis-de-Brompton; Saint-Étienne-de-Bolton; Saint-François-Xavier-de-Brompton; Saint-Georges-de-Windsor; Saint-Herménégilde; Saint-Ignace-de-Stanbridge; Saint-Isidore-de-Clifton; Saint-Joachim-de-Shefford; Saint-Ludger; Saint-Malo; Saint-Robert-Bellarmin; Saint-Romain; Saint-Sébastien; Saint-Venant-de-Paquette; Sainte-Anne-de-la-Rochelle; Sainte-Catherine-de-Hatley; Sainte-Cécile-de-Milton; Sainte-Cécile-de-Whitton; Sainte-Edwidge-de-Clifton; Sainte-Sabine; Scotstown; Shefford; Sherbrooke; Stanbridge East; Stanbridge Station; Stanstead (Town); Stanstead (Township); Stanstead-Est; Stoke; Stornoway; Stratford; Stukely-Sud; Sutton; Ulverton; Valcourt (Town); Valcourt (Township); Val-Joli; Val-Racine; Warden; Waterloo; Waterville; Weedon; Westbury; Windsor; Wotton.

Centre-du-Québec

Aston-Jonction; Baie-du-Febvre; Bécancour; Chesterville; Daveluyville; Deschailons-sur-Saint-Laurent; Drummondville; Durham-Sud; Fortierville; Grand-Saint-Esprit; Ham-Nord; Inverness; Kingsey Falls; Laurierville; L'Avenir; La Visitation-de-Yamaska; Lefebvre; Lemieux; Lyster; Maddington Falls; Manseau; Nicolet; Notre-Dame-de-Ham; Notre-Dame-de-Lourdes; Notre-Dame-du-Bon-Conseil (Parish); Notre-Dame-du-Bon-Conseil (Village); Odanak; Parisville; Pierreville; Plessisville (Town); Plessisville (Parish); Princeville; Saint-Albert; Saint-Bonaventure; Saint-Célestin (Municipality); Saint-Célestin (Village); Saint-Christophe-d'Arthabaska; Saint-Cyrille-de-Wendover; Saint-Edmond-de-Grantham; Saint-Elphège; Saint-Eugène; Saint-Félix-de-Kingsey; Saint-Ferdinand; Saint-François-du-Lac; Saint-Germain-de-Grantham; Saint-Guillaume; Saint-Léonard-d'Aston; Saint-Louis-de-Blandford; Saint-Lucien; Saint-Majorique-de-Grantham;

Saint-Norbert-d'Arthabaska; Saint-Pie-de-Guire; Saint-Pierre-Baptiste; Saint-Pierre-les-Becquets; Saint-Rémi-de-Tingwick; Saint-Rosaire; Saint-Samuel; Saint-Sylvère; Saint-Valère; Saint-Wenceslas; Saint-Zéphirin-de-Courval; Sainte-Brigitte-des-Saults; Sainte-Cécile-de-Lévrard; Sainte-Clotilde-de-Horton; Sainte-Élisabeth-de-Warwick; Sainte-Eulalie; Sainte-Françoise; Sainte-Hélène-de-Chester; Sainte-Marie-de-Blandford; Sainte-Monique; Sainte-Perpétue; Sainte-Séraphine; Sainte-Sophie-d'Halifax; Sainte-Sophie-de-Lévrard; Saints-Martyrs-Canadiens; Tingwick; Victoriaville; Villeroy; Warwick; Wickham; Wôlinak.

Charlevoix

Baie-Saint-Paul; Baie-Sainte-Catherine; Clermont; Lac-Pikauba; La Malbaie; Les Éboulements; L'Isle-aux-Coudres; Mont-Élie; Notre-Dame-des-Monts; Petite-Rivière-Saint-François; Sagard; Saint-Hilarion; Saint-Aimé-des-Lacs; Saint-Irénée; Saint-Siméon; Saint-Urbain.

Chaudière-Appalaches

Adstock; Armagh; Beauceville; Beaulac-Garthby; Beaumont; Berthier-sur-Mer; Cap-Saint-Ignace; Disraeli (Town); Disraeli (Parish); Dosquet; East Broughton; Frampton; Honfleur; Irlande; Kinnear's Mills; Lac-Etchemin; Lac-Frontière; Lac-Poulin; La Durantaye; La Guadeloupe; Laurier-Station; Leclercville; Lévis; L'Islet; Lotbinière; Montmagny; Notre-Dame-Auxiliatrice-de-Buckland; Notre-Dame-des-Pins; Notre-Dame-du-Rosaire; Notre-Dame-du-Sacré-Coeur-d'Issoudun; Sacré-Coeur-de-Jésus; Saint-Adalbert; Saint-Adrien-d'Irlande; Saint-Agapit; Saint-Alfred; Saint-Anselme; Saint-Antoine-de-l'Isle-aux-Grues; Saint-Antoine-de-Tilly; Saint-Apollinaire; Saint-Aubert; Saint-Benjamin; Saint-Benoît-Labre; Saint-Bernard; Saint-Camille-de-Lellis; Saint-Charles-de-Bellechasse; Saint-Côme-Linière; Saint-Cyprien; Saint-Cyrille-de-Lessard; Saint-Damase-de-l'Islet; Saint-Damien-de-Buckland; Saint-Édouard-de-Lotbinière; Saint-Elzéar; Saint-Éphrem-de-Beauce; Saint-Évariste-de-Forsyth; Saint-Fabien-de-Panet; Saint-Flavien; Saint-Fortunat; Saint-François-de-la-Rivière-du-Sud; Saint-Frédéric; Saint-Gédéon-de-Beauce; Saint-Georges; Saint-Gervais; Saint-Gilles; Saint-Henri; Saint-Hilaire-de-Dorset; Saint-Honoré-de-Shenley; Saint-Isidore; Saint-Jacques-de-Leeds; Saint-Jacques-le-Majeur-de-Wolfestown; Saint-Janvier-de-Joly; Saint-Jean-de-Brébeuf; Saint-Jean-Port-Joli; Saint-Joseph-de-Beauce; Saint-Joseph-de-Coleraine; Saint-Joseph-des-Érables; Saint-Jules; Saint-Julien; Saint-Just-de-Bretenières; Saint-Lambert-de-Lauzon; Saint-Lazare-de-Bellechasse; Saint-Léon-de-Standon; Saint-Louis-de-Gonzague; Saint-Luc-de-Bellechasse; Saint-Magloire; Saint-Malachie;

Saint-Marcel; Saint-Martin; Saint-Michel-de-Bellechasse; Saint-Narcisse-de-Beaurivage; Saint-Nazaire-de-Dorchester; Saint-Nérée-de-Bellechasse; Saint-Odilon-de-Cranbourne; Saint-Omer; Saint-Pamphile; Saint-Patrice-de-Beaurivage; Saint-Paul-de-Montminy; Saint-Philémon; Saint-Philibert; Saint-Pierre-de-Broughton; Saint-Pierre-de-la-Rivière-du-Sud; Saint-Prosper; Saint-Raphaël; Saint-René; Saint-Roch-des-Aulnaies; Saint-Séverin; Saint-Simon-les-Mines; Saint-Sylvestre; Saint-Théophile; Saint-Vallier; Saint-Victor; Saint-Zacharie; Sainte-Agathe-de-Lotbinière; Sainte-Apolline-de-Patton; Sainte-Aurélie; Sainte-Claire; Sainte-Clotilde-de-Beauce; Sainte-Croix; Sainte-Euphémie-sur-Rivière-du-Sud; Sainte-Félicité; Sainte-Hénédine; Sainte-Justine; Sainte-Louise; Sainte-Lucie-de-Beauregard; Sainte-Marguerite; Sainte-Marie; Sainte-Perpétue; Sainte-Praxède; Sainte-Rose-de-Watford; Sainte-Sabine; Saints-Anges; Scott; Thetford Mines; Tourville; Tring-Jonction; Val-Alain; Vallée-Jonction.

Duplessis

Aguanish; Baie-Johan-Beetz; Blanc-Sablon; Bonne-Espérance; Caniapiscaw; Côte-Nord-du-Golfe-du-Saint-Laurent; Fermont; Gros-Mécatina; Havre-Saint-Pierre; Kawawachikamach (Naskapi Reserved Land (1-AN)); Lac-Jérôme; Lac-John; Lac-Juillet; Lac-Vacher; Lac-Walker; La Romaine; L'Île-d'Anticosti; Longue-Pointe-de-Mingan; Maliotenam; Matimekosh; Mingan; Natashquan (Municipality); Natashquan (Indian Reserve); Pakuashipi; Petit-Mécatina; Port-Cartier; Rivière-au-Tonnerre; Rivière-Mouchalagane; Rivière-Nipissis; Rivière-Saint-Jean; Saint-Augustin; Schefferville; Sept-Îles; Ushat.

Eeyou Istchee

Chisasibi (Cree Village (1-B Land)); Chisasibi (Cree Reserved Land (1-A)); Eastmain (Cree Village (1-B Land)); Eastmain (Cree Reserved Land (1-A)); Mistissini (Cree Village (1-B Land)); Mistissini (Cree Reserved Land (1-A)); Nemaska (Cree Village (1-B Land)); Nemaska (Cree Reserved Land (1-A)); Oujé-Bougoumou (Cree Reserved Land (1-A)); Waskaganish (Cree Village (1-B Land)); Waskaganish (Cree Reserved Land (1-A)); Waswanipi (Cree Village (1-B Land)); Waswanipi (Cree Reserved Land (1-A)); Wemindji (Cree Village (1-B Land)); Wemindji (Cree Reserved Land (1-A)); Whapmagoostui (Cree Village (1-B Land)); Whapmagoostui (Cree Reserved Land (1-A)).

Gaspésie

Albertville; Amqui; Baie-des-Sables; Bonaventure; Cap-Chat; Caplan; Carleton-sur-Mer; Cascapédia-Saint-Jules; Causapsal; Chandler; Cloridorme;

Collines-du-Basque; Coulée-des-Adolphe; Escuminac; Gaspé; Gesgapegiag; Grand-Métis; Grande-Rivière; Grande-Vallée; Grosses-Roches; Hope; Hope Town; Lac-à-la-Croix; Lac-Alfred; Lac-au-Saumon; Lac-Casault; Lac-Matapédia; La Martre; La Rédemption; L'Ascension-de-Patapédia; Les Méchins; Listuguj; Maria; Marsoui; Matane; Matapédia; Métis-sur-Mer; Mont-Albert; Mont-Alexandre; Mont-Joli; Mont-Saint-Pierre; Murdochville; New Carlisle; New Richmond; Nouvelle; Padoue; Paspébiac; Percé; Petite-Vallée; Pointe-à-la-Croix; Port-Daniel-Gascons; Price; Ristigouche-Partie-Sud-Est; Rivière-à-Claude; Rivière-Bonaventure; Rivière-Bonjour; Rivière-Nouvelle; Rivière-Saint-Jean; Rivière-Vaseuse; Routherville; Ruisseau-des-Mineurs; Ruisseau-Ferguson; Saint-Adelme; Saint-Alexandre-des-Lacs; Saint-Alexis-de-Matapédia; Saint-Alphonse; Saint-André-de-Restigouche; Saint-Cléophas; Saint-Damase; Saint-Elzéar; Saint-François-d'Assise; Saint-Godefroi; Saint-Jean-de-Cherbourg; Saint-Joseph-de-Lepage; Saint-Léandre; Saint-Léon-le-Grand; Saint-Maxime-du-Mont-Louis; Saint-Moïse; Saint-Noël; Saint-Octave-de-Métis; Saint-René-de-Matane; Saint-Siméon; Saint-Tharcisius; Saint-Ulric; Saint-Vianney; Saint-Zénon-du-Lac-Humqui; Sainte-Angèle-de-Mérici; Sainte-Anne-des-Monts; Sainte-Félicité; Sainte-Flavie; Sainte-Florence; Sainte-Irène; Sainte-Jeanne-d'Arc; Sainte-Madeleine-de-la-Rivière-Madeleine; Sainte-Marguerite-Marie; Sainte-Paule; Sainte-Thérèse-de-Gaspé; Sayabec; Shigawake; Val-Brillant.

Îles-de-la-Madeleine

Les Îles-de-la-Madeleine; Grosse-Île.

Lanaudière

Baie-Atibenne; Baie-de-la-Bouteille; Baie-Obaoca; Berthierville; Charlemagne; Chertsey; Crabtree; Entrelacs; Joliette; La Visitation-de-l'Île-Dupas; Lac-Cabasta; Lac-des-Dix-Milles; Lac-Devenyns; Lac-du-Taureau; Lac-Legendre; Lac-Matawin; Lac-Minaki; Lac-Santé; Lanoraie; L'Assomption; Lavaltrie; L'Épiphanie (Parish); L'Épiphanie (Town); Manawan; Mandeville; Mascouche; Notre-Dame-de-la-Merci; Notre-Dame-de-Lourdes; Notre-Dame-des-Prairies; Rawdon; Repentigny; Saint-Alexis; Saint-Alphonse-Rodriguez; Saint-Ambroise-de-Kildare; Saint-Barthélemy; Saint-Calixte; Saint-Charles-Borromée; Saint-Cléophas-de-Brandon; Saint-Côme; Saint-Cuthbert; Saint-Damien; Saint-Didace; Saint-Donat; Saint-Esprit; Saint-Félix-de-Valois; Saint-Gabriel; Saint-Gabriel-de-Brandon; Saint-Guillaume-Nord; Saint-Ignace-de-Loyola; Saint-Jacques; Saint-Jean-de-Matha; Saint-Liguori; Saint-Lin-Laurentides; Saint-Michel-des-Saints; Saint-Norbert; Saint-Paul; Saint-Pierre; Saint-Roch-de-l'Achigan; Saint-Roch-Ouest; Saint-Sulpice; Saint-Thomas; Saint-Zénon;

Sainte-Béatrix; Sainte-Élisabeth; Sainte-Émélie-de-l'Énergie; Sainte-Geneviève-de-Berthier; Sainte-Julienne; Sainte-Marcelline-de-Kildare; Sainte-Marie-Salomé; Sainte-Mélanie; Terrebonne.

Laurentides

Amherst; Arundel; Baie-des-Chaloupes; Barkmere; Blainville; Boisbriand; Bois-des-Filion; Brébeuf; Brownsburg-Chatham; Chute-Saint-Philippe; Deux-Montagnes; Doncaster; Estérel; Ferme-Neuve; Gore; Grenville; Grenville-sur-la-Rouge; Harrington; Huberdeau; Ivry-sur-le-Lac; Kanesatake; Kiamika; La Conception; La Minerve; Labelle; Lac-Akonapwehikan; Lac-Bazinet; Lac-De La Bidière; Lac-de-la-Maison-de-Pierre; Lac-de-la-Pomme; Lac-des-Écorces; Lac-des-Seize-Îles; Lac-Douaire; Lac-du-Cerf; Lac-Ernest; Lachute; Lac-Marguerite; Lac-Oscar; Lac-Saguay; Lac-Saint-Paul; Lac-Supérieur; Lac-Tremblant-Nord; Lac-Wagwabika; La Macaza; Lantier; L'Ascension; Lorraine; Mille-Isles; Mirabel; Montcalm; Mont-Laurier; Mont-Saint-Michel; Mont-Tremblant; Morin-Heights; Nomingue; Notre-Dame-de-Pontmain; Notre-Dame-du-Laus; Oka; Piedmont; Pointe-Calumet; Prévost; Rivière-Rouge; Rosemère; Saint-Adolphe-d'Howard; Saint-Aimé-du-Lac-des-Îles; Saint-André-d'Argenteuil; Saint-Colomban; Saint-Eustache; Saint-Faustin-Lac-Carré; Saint-Hippolyte; Saint-Jérôme; Saint-Joseph-du-Lac; Saint-Placide; Saint-Sauveur; Sainte-Adèle; Sainte-Agathe-des-Monts; Sainte-Anne-des-Lacs; Sainte-Anne-des-Plaines; Sainte-Anne-du-Lac; Sainte-Lucie-des-Laurentides; Sainte-Marguerite-du-Lac-Masson; Sainte-Marthe-sur-le-Lac; Sainte-Sophie; Sainte-Thérèse; Val-David; Val-des-Lacs; Val-Morin; Wentworth; Wentworth-Nord.

Laval

Laval.

Manicouagan

Baie-Comeau; Baie-Trinité; Chute-aux-Outardes; Colombier; Essipit; Forestville; Franquelin; Godbout; Lac-au-Brochet; Les Bergeronnes; Les Escoumins; Longue-Rive; Pessamit; Pointe-aux-Outardes; Pointe-Lebel; Portneuf-sur-Mer; Ragueneau; Rivière-aux-Outardes; Sacré-Coeur; Tadoussac.

Mauricie

Batiscan; Champlain; Charette; Coucouache; Grandes-Piles; Hérouxville; La Bostonnais; La Tuque; Lac-aux-Sables; Lac-Boulé; Lac-Édouard; Lac-Masketsi; Lac-Normand; Louiseville; Maskinongé; Notre-Dame-de-Montauban; Notre-Dame-du-Mont-Carmel;

Obedjiwan; Rivière-de-la-Savane; Saint-Adelphe; Saint-Alexis-des-Monts; Saint-Barnabé; Saint-Boniface; Saint-Édouard-de-Maskinongé; Saint-Élie-de-Caxton; Saint-Étienne-des-Grès; Saint-Justin; Saint-Léon-le-Grand; Saint-Luc-de-Vincennes; Saint-Mathieu-du-Parc; Saint-Maurice; Saint-Narcisse; Saint-Paulin; Saint-Prosper-de-Champlain; Saint-Roch-de-Mékinac; Saint-Sévère; Saint-Séverin; Saint-Stanislas; Saint-Tite; Sainte-Angèle-de-Prémont; Sainte-Anne-de-la-Pérade; Sainte-Geneviève-de-Batiscan; Sainte-Thècle; Sainte-Ursule; Shawinigan; Trois-Rives; Trois-Rivières; Wemotaci; Yamachiche.

Montérégie

Acton Vale; Akwesasne; Ange-Gardien; Beauharnois; Beloeil; Béthanie; Boucherville; Brossard; Calixa-Lavallée; Candiac; Carignan; Chambly; Châteauguay; Contrecoeur; Coteau-du-Lac; Delson; Dundee; Elgin; Franklin; Godmanchester; Havelock; Hemmingford (Township); Hemmingford (Village); Henryville; Hinchinbrooke; Howick; Hudson; Huntingdon; Kahnawake; La Prairie; La Présentation; Lacolle; Léry; Les Cèdres; Les Coteaux; L'Île-Cadieux; L'Île-Perrot; Longueuil; Marieville; Massueville; McMasterville; Mercier; Mont-Saint-Grégoire; Mont-Saint-Hilaire; Napierville; Notre-Dame-de-l'Île-Perrot; Noyan; Ormstown; Otterburn Park; Pincourt; Pointe-des-Cascades; Pointe-Fortune; Richelieu; Rigaud; Rivière-Beaudette; Rougemont; Roxton; Roxton Falls; Saint-Aimé; Saint-Alexandre; Saint-Amable; Saint-Anicet; Saint-Antoine-sur-Richelieu; Saint-Barnabé-Sud; Saint-Basile-le-Grand; Saint-Bernard-de-Lacolle; Saint-Bernard-de-Michaudville; Saint-Blaise-sur-Richelieu; Saint-Bruno-de-Montarville; Saint-Césaire; Saint-Charles-sur-Richelieu; Saint-Chrysostome; Saint-Clet; Saint-Constant; Saint-Cyprien-de-Napierville; Saint-Damase; Saint-David; Saint-Denis-sur-Richelieu; Saint-Dominique; Saint-Édouard; Saint-Étienne-de-Beauharnois; Saint-Georges-de-Clarenceville; Saint-Gérard-Majella; Saint-Hugues; Saint-Hyacinthe; Saint-Isidore; Saint-Jacques-le-Mineur; Saint-Jean-Baptiste; Saint-Jean-sur-Richelieu; Saint-Joseph-de-Sorel; Saint-Jude; Saint-Lambert; Saint-Lazare; Saint-Liboire; Saint-Louis; Saint-Louis-de-Gonzague; Saint-Marcel-de-Richelieu; Saint-Marc-sur-Richelieu; Saint-Mathias-sur-Richelieu; Saint-Mathieu; Saint-Mathieu-de-Beloeil; Saint-Michel; Saint-Nazaire-d'Acton; Saint-Ours; Saint-Patrice-de-Sherrington; Saint-Paul-d'Abbotsford; Saint-Paul-de-l'Île-aux-Noix; Saint-Philippe; Saint-Pie; Saint-Polycarpe; Saint-Rémi; Saint-Robert; Saint-Roch-de-Richelieu; Saint-Sébastien; Saint-Simon; Saint-Stanislas-de-Kostka; Saint-Télesphore; Saint-Théodore-d'Acton; Saint-Urbain-Premier; Saint-Valentin; Saint-Valérien-de-Milton; Saint-Zotique; Sainte-Angèle-de-Monnoir; Sainte-Anne-de-Sabrevois;

Sainte-Anne-de-Sorel; Sainte-Barbe; Sainte-Brigide-d'Iberville; Sainte-Catherine; Sainte-Christine; Sainte-Clotilde; Sainte-Hélène-de-Bagot; Sainte-Julie; Sainte-Justine-de-Newton; Sainte-Madeleine; Sainte-Marie-Madeleine; Sainte-Marthe; Sainte-Martine; Sainte-Victoire-de-Sorel; Salaberry-de-Valleyfield; Sorel-Tracy; Terrasse-Vaudreuil; Très-Saint-Rédempteur; Très-Saint-Sacrement; Upton; Varennes; Vaudreuil-Dorion; Vaudreuil-sur-le-Lac; Venise-en-Québec; Verchères; Yamaska.

Montréal

Baie-D'Urfé; Beaconsfield; Côte-Saint-Luc; Dollard-Des Ormeaux; Dorval; Hampstead; Kirkland; L'Île-Dorval; Montréal; Montréal-Est; Montréal-Ouest; Mont-Royal; Pointe-Claire; Sainte-Anne-de-Bellevue; Senneville; Westmount.

Outaouais

Alleyn-et-Cawood; Aumond; Blue Sea; Boileau; Bois-Franc; Bouchette; Bowman; Bristol; Bryson; Campbell's Bay; Cantley; Cascades-Malignes; Cayamant; Chelsea; Chénéville;

Chichester; Clarendon; Déléage; Denholm; Dépôt-Échouani; Duhamel; Egan-Sud; Fassett; Fort-Coulonge; Gatineau; Gracefield; Grand-Remous; Kazabazua; Kitigan Zibi;

Lac-des-Plages; Lac-Lenôtre; Lac-Moselle; Lac-Nilgaut; Lac-Pythonga; Lac-Rapide; Lac-Sainte-Marie; Lac-Simon; L'Ange-Gardien; La Pêche; L'Île-du-Grand-Calumet; L'Isle-aux-Allumettes; Litchfield; Lochaber; Lochaber-Partie-Ouest; Low; Maniwaki; Mansfield-et-Pontefract; Mayo; Messines; Montcerf-Lytton; Montebello; Montpellier; Mulgrave-et-Derry; Namur; Notre-Dame-de-Bon-Secours; Notre-Dame-de-la-Paix; Notre-Dame-de-la-Salette; Otter Lake; Papineauville; Plaisance; Pontiac; Portage-du-Fort; Rapides-des-Joachims; Ripon; Saint-André-Avellin; Saint-Émile-de-Suffolk; Saint-Sixte; Sainte-Thérèse-de-la-Gatineau; Shawville; Sheenboro; Thorne; Thurso; Val-des-Bois; Val-des-Monts; Waltham.

Québec

Beaupré; Boischatel; Stoneham-et-Tewkesbury; Cap-Santé; Château-Richer; Deschambault-Grondines; Donnacona; Fossambault-sur-le-Lac; Lac-Beauport; Lac-Blanc; Lac-Croche; Lac-Delage; Lac-Jacques-Cartier; Lac-Lapeyrère; Lac-Saint-Joseph; Lac-Sergent; L'Ancienne-Lorette; L'Ange-Gardien; Linton; Neuville; Notre-Dame-des-Anges; Québec; Pont-Rouge; Portneuf; Rivière-à-Pierre; Saint-Alban;

Saint-Augustin-de-Desmaures; Saint-Basile; Saint-Casimir; Saint-Ferréol-les-Neiges; Saint-François-de-l'Île-d'Orléans; Saint-Gabriel-de-Valcartier; Saint-Gilbert; Saint-Jean-de-l'Île-d'Orléans; Saint-Joachim; Saint-Laurent-de-l'Île-d'Orléans; Saint-Léonard-de-Portneuf; Saint-Louis-de-Gonzague-du-Cap-Tourmente; Saint-Marc-des-Carières; Saint-Pierre-de-l'Île-d'Orléans; Saint-Raymond; Saint-Thuribe; Saint-Tite-des-Caps; Saint-Ubalde; Sainte-Anne-de-Beaupré; Sainte-Brigitte-de-Laval; Sainte-Catherine-de-la-Jacques-Cartier; Sainte-Christine-d'Auvergne; Sainte-Famille; Sainte-Pétronille; Sault-au-Cochon; Shannon; Wendake.

Saguenay-Lac-Saint-Jean

Albanel; Alma; Bégin; Belle-Rivière; Chambord; Desbiens; Dolbeau-Mistassini; Ferland-et-Boilleau; Girardville; Hébertville; Hébertville-Station; Labrecque; Lac-Achouakan; Lac-Ashuapmushuan; Lac-Bouchette; Lac-Ministuk; Lac-Moncouche; La Doré; Lalemant; Lamarche; L'Anse-Saint-Jean; Larouche; L'Ascension-de-Notre-Seigneur; Mashteuatsh; Métabetchouan-Lac-à-la-Croix; Mont-Apica; Mont-Valin; Normandin; Notre-Dame-de-Lorette; Passes-Dangereuses; Péribonka; Petit-Saguenay; Rivière-Éternité; Rivière-Mistassini; Roberval; Saguenay; Saint-Ambroise; Saint-André-du-Lac-Saint-Jean; Saint-Augustin; Saint-Bruno; Saint-Charles-de-Bourget; Saint-David-de-Falardeau; Saint-Edmond-les-Plaines; Saint-Eugène-d'Argentenay; Saint-Félicien; Saint-Félix-d'Otis; Saint-François-de-Sales; Saint-Fulgence; Saint-Gédéon; Saint-Henri-de-Taillon; Saint-Honoré; Saint-Ludger-de-Milot; Saint-Nazaire; Saint-Prime; Saint-Stanislas; Saint-Thomas-Didyme; Sainte-Hedwige; Sainte-Jeanne-d'Arc; Sainte-Monique; Sainte-Rose-du-Nord.?"

(2) Subsection 1, except where it inserts the Eeyou Itstchee tourist region into Schedule II.2 of the Regulation, applies in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 October 2016 for occupancy after that date, except if, as the case may be,

(1) the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 November 2016; or

(2) the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to an attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 November 2016 between the operator of the sleeping-accommodation

establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 31 October 2016 and before 1 August 2017.

(3) Subsection 1, where it inserts the Eeyou Istchee tourist region into Schedule II.2 of the Regulation, applies in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 December 2016 for occupancy after that date, except if, as the case may be,

(1) the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 January 2017; or

(2) the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act, a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to an attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 January 2017 between the operator of the sleeping-accommodation establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 31 December 2016 and before 1 October 2017.

(4) In addition, where Schedule II.2 to the Regulation applies

(1) after 17 June 2016, the description of the territorial entities included in the Duplessis tourist region is to be read with “Natashquan (Township);” replaced by “Natashquan (Municipality);”;

(2) after 19 June 2015, the description of the territorial entities included in the Centre-du-Québec tourist region is to be read with “Maddington;” replaced by “Maddington Falls;”, and after 8 March 2016, the description of the territorial entities included in that region is to be read with “Sainte-Anne-du-Sault;” struck out.

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

103226

Gouvernement du Québec

O.C. 1183-2017, 6 December 2017

Supplemental Pension Plans Act
(chapter R-15.1)

An Act to amend the Supplemental Pension Plans Act mainly with respect to the funding of defined benefit pension plans
(2015, chapter 29)

Supplemental pension plans — Amendment

CONCERNING the Regulation to amend the Regulation respecting supplemental pension plans

WHEREAS, pursuant to subparagraphs 1, 2.1, 3.1.1, 7, 8, 8.0.3, 8.0.4, 8.5, 10.1 and 14 of the first paragraph of section 244 of the Supplemental Pension Plans Act (chapter R-15.1), *Retraite Québec* may, by regulation:

— determine the form and content of any document, certificate or attestation prescribed by the Act and the regulations;

— specify the conditions under which an employer may provide the pension committee with a letter of credit, as well as the form, amount and terms of such a letter;

— determine, for the purposes of section 90.1, the conditions and time limits applicable to the payment of the variable benefits;

— determine, for the purposes of section 108, 109 or 110, the rules applicable to the determination of the benefits of the member and their value before and after partition of such benefits, a seizure for non-payment of support or payment of a compensatory allowance;

— determine any document which may be examined pursuant to section 114;

— for the purposes of section 142.4, determine the funding requirements to be met by a payment of benefits in accordance with the annuity purchasing policy and the method for calculating and paying the special annuity purchasing payment;

— prescribe the requirements regarding the funding policy required under section 142.5;

— determine the subjects, other than those mentioned in the first paragraph of section 166, that must be placed on the agenda of the annual meeting;