

The volume of energy distributed that is attributable to a fuel distributor is converted into megajoules according to the following table:

CONVERSION TABLE
(in megajoules per litre)
Fuel types

Gasoline	Diesel fuel	Light heating oil	Heavy heating oil	Propane
35.00	38.30	38.80	42.50	25.31

The fuel sold in Québec is presumed to be intended for consumption in Québec unless the fuel distributor shows otherwise by providing the Régie with the form “Attestation – Fuel intended for consumption outside Québec”, duly signed by the client to which the volumes of fuel were sold during the fiscal year for which the distributor is filing a statement.

The attestation form must be the form provided by the Régie as part of the form “Statement by fuel distributors” and must be used once only, for a single distributor and a single client. The distributor filing the statement cannot amend the client’s attestation without authorization from the person who signed it.

In determining the volume of energy attributable to a fuel distributor, the Régie takes into account the statements filed by the distributors pursuant to section 85.44 of the Act respecting the Régie de l’énergie (chapter R-6.01).

5. The annual contribution payable under section 49 of the Act respecting Transition Énergétique Québec (chapter T-11.02), for each fiscal year of Energy Transition Québec, is payable in 4 quarterly payments on 30 June, 30 September, 31 December and 31 March.

The amount of the last quarterly instalment payable continues to apply for each quarter of the subsequent fiscal year up to the quarter during which a new notice of payment for the contribution is sent for that fiscal year. Any overpayment or underpayment of the contribution payable to Energy Transition Québec for that fiscal year is apportioned equally over the remaining quarterly instalments.

6. Any variation the Régie establishes in the volume attributable to an energy distributor after the annual determination of the applicable rate will be the subject of a new notice of payment indicating the revised amount of the annual contribution payable by the distributor. The notice is sent at the latest with the notice of payment for the subsequent fiscal year.

7. Any balance unpaid by the energy distributor on the due date bears interest at the rate determined pursuant to section 28 of the Tax Administration Act (chapter A-6.002). The interest is capitalized monthly.

In addition to the interest payable, a penalty of 15% is added to any sum owing if the delay exceeds 60 days. In no case may the amount of the penalty exceed 15% of the amount that should have been paid.

8. The provisions of the Regulation respecting the annual contribution payable to Energy Transition Québec (chapter R-6.01, r. 5) continue to have effect to the extent that they are necessary for the determination of an annual contribution payable prior to the fiscal year ending on 31 March 2018.

9. This Regulation replaces the Regulation respecting the annual contribution payable to Energy Transition Québec (chapter R-6.01, r. 5).

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

103474

Draft Regulation

An Act respecting the Teachers Pension Plan
(chapter R-11)

Teachers Pension Plan — Partition and assignment of benefits accrued — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension Plan, appearing below, may be made by the Conseil du trésor on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to harmonize the provisions of the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension Plan (chapter R-11, r. 2) with the provisions set out in the Act respecting the implementation of recommendations of the pension committee of certain public sector pension plans and amending various legislative provisions (2018, chapter 4) that allow spouses who are not married or in a civil union and who lived in a conjugal relationship to partition the benefits accrued by the teacher or former teacher as at the date on which the spouses ceased living together.

Further information may be obtained from Ms. Marie-Josée Tardif, notary, Direction des affaires juridiques, Retraite Québec, 2600, boulevard Laurier, 7^e étage, porte 760, Québec (Québec) G1V 4T3 (telephone: 418 657-8702; email: marie-josee.tardif@retraitequebec.gouv.qc.ca).

Any person wishing to comment on the draft Regulation is asked to send his or her comments in writing before the expiry of the 45-day period mentioned above to Mr. Michel Després, President and Chief Executive Officer of Retraite Québec, Place de la Cité, 2600, boulevard Laurier, 5^e étage, Québec (Québec) G1V 4T3. Comments will be forwarded by Retraite Québec to the Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor.

PIERRE ARCAND,
*Minister responsible for Government Administration
and Ongoing Program Review
and Chair of the Conseil du trésor*

Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension Plan

An Act respecting the Teachers Pension Plan (chapter R-11, s. 73, pars. 9.1 to 9.5)

An Act respecting the implementation of recommendations of the pension committee of certain public sector pension plans and amending various legislative provisions (2018, chapter 4, s. 35, pars. 2 and 3)

1. Section 1 of the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension Plan (chapter R-11, r. 2) is amended:

(1) by adding, at the beginning of subparagraph 2 of the first paragraph, “in the case of married spouses,”;

(2) by inserting, after subparagraph 2 of the first paragraph, the following subparagraph:

“(2.1) in the case of spouses in a civil union, a certificate of civil union; »;

(3) by replacing subparagraph 3 of the first paragraph with the following:

“(3) written confirmation from a certified mediator to the effect that he or she has received a mandate within the context of family mediation or written confirmation from a notary to the effect that the spouses in a civil union have undertaken a joint procedure for the dissolution of their civil union or, as the case may be, the joint declaration dissolving the civil union and the notarized transaction contract, or a copy of the application for separation from bed and board, divorce, annulment of marriage or civil union, dissolution of civil union or payment of a compensatory allowance or, where applicable, a copy of the judgment disposing of such an application;”;

(4) by adding, at the end of the second paragraph, “in accordance with section 4 of the Act respecting Retraite Québec (chapter R-26.3)”.

2. The Regulation is amended by inserting, after section 1, the following:

“**1.1.** Any application for a statement referred to in section 72.1.1 of the Act must be signed by the teacher or the former teacher and his spouse. The application must contain the following information and be accompanied with the following documents:

(1) the name, address, Social Insurance Number and date of birth of the teacher or former teacher and his spouse;

(2) an attestation by the teacher or former teacher and his spouse that neither was married or in a civil union on the date on which they ceased living together and, where applicable, the date of the divorce or the dissolution of the civil union and the documents attesting thereto, unless those documents have already been sent to Retraite Québec;

(3) an attestation by the teacher or former teacher and his spouse of the dates on which they began and ceased living together and, where applicable, proof concerning their marital residence. Furthermore, if the spouses lived in a conjugal relationship for at least one year but not more than three years preceding the date on which they ceased living together, they must also attest that one of the situations referred to in subparagraphs 1 to 3 of the first paragraph of section 72.1.1 of the Act occurred and, where applicable, provide proof thereof;

(4) the information that must be provided by the employer in his annual report, in accordance with section 188 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), for the year during which the assessment is determined up to the date set for that assessment, as well as for the previous year; that information must be certified by an authorized representative of the employer.”.

3. Section 2 is amended by replacing subparagraph 3 of the first paragraph with the following:

“(3) in the case of married spouses or spouses in a civil union, the benefits accrued during the period of the marriage or civil union, as well as the value of those benefits;”.

4. Section 3 is amended by inserting “or civil union” in the second paragraph after “marriage”.

5. Section 4 is amended by replacing “proportionately to the amounts paid in capital for their payment out of the total capital amount. Those years or parts of a year are deemed to be credited or counted for the period of the marriage” with “as a ratio of the capital paid therefor to the total capital. The years or parts of a year are deemed to be credited or counted for the period of the marriage or civil union”.

6. Section 5 is amended:

(1) by replacing every occurrence of “comprised in the period of the marriage” with “included in the period of the marriage or civil union”;

(2) by inserting “or civil union” after every occurrence of “period of the marriage”.

7. Section 6 is amended by inserting “or the civil union” after every occurrence of “marriage”.

8. Section 7 is amended by adding “or the civil union” at the end.

9. Section 9 is amended by inserting, after “marriage” in the third paragraph, “or civil union”.

10. Section 10 is amended by inserting, after “marriage” in the second paragraph, “or civil union”.

11. Section 13 is amended:

(1) by replacing paragraph 1 with the following:

“(1) the judgement of separation from bed and board, divorce, annulment of marriage or civil union, dissolution of civil union or the payment of a compensatory allowance, unless the judgment has already been sent to Retraite Québec;”;

(2) by adding, at the end of paragraph 2, “or the joint declaration dissolving the civil union and the notarized transaction contract”;

(3) by inserting, after paragraph 3, the following:

“(3.1) in the case of spouses referred to in the first paragraph of section 72.1.1 of the Act, the agreement between the spouses concerning partition of the benefits accrued by the teacher or former teacher under the Teachers Pension Plan, signed before a notary or attorney, or a sworn declaration signed by both spouses within 12 months following the date on which they ceased living together;”.

12. This Regulation comes into force on (*insert the date of coming into force of section 34, paragraphs 2 and 3 of section 35 and section 36 of chapter 4 of the Statutes of 2018*).

103471