

**11.** Section 13 is amended:

(1) by replacing, in the second paragraph, “and with an identification of the annuity contract, locked-in retirement account, life income fund or, where applicable, registered retirement savings plan” with “as well as the information identifying the annuity contract, locked-in retirement account, life income fund or, where applicable, registered retirement savings plan or registered retirement income fund”;

(2) by replacing “savings plan with” in the third paragraph with “savings plan or registered retirement income fund at”.

**12.** Section 14 is amended:

(1) by inserting “or registered retirement income fund” in the second paragraph after “savings plan”;

(2) by adding, after the second paragraph, the following:

“Notwithstanding the first and second paragraphs, the sums are paid to the successors in the event of the spouse’s death.”

**13.** Section 15 is amended by replacing “VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” with “III of the Act”.

**14.** Sections 16 and 17 are replaced with the following:

“**16.** If the amount paid to the spouse results from entitlement to a refund of contributions, a differed pension or a pension credit, the benefits of the employee or former employee are established in accordance with the Act and recalculated as follows:

(1) where the employee or former employee is entitled to a contribution refund, to the payment of an actuarial value or to the transfer of an amount under a transfer agreement entered into pursuant to section 133 of the Act, the amount of the contributions refunded, of the payment of the actuarial value or of the transfer is reduced by the sums attributed to the spouse at the date of the valuation, with interest compounded annually at a rate which is determined for each period in accordance with Schedule II of the Act. The interest is accrued from the date of the valuation to the date on which the refund, payment or transfer is made. Furthermore, in the case of a pension credit, the calculation must be separate. However, no interest is calculated on the part of the sums resulting from years or parts of a year of service accrued under the pension fund for officers of education established by Part VIII of the Education Act (R.S.Q. 1964, ch. 235), the Teachers

Pension Plan or the Civil Service Superannuation Plan, if those years or parts of a year of service were transferred to the Pension Plan of Peace Officers in Correctional Services other than on an actuarially equivalent basis;

(2) where the employee or former employee is entitled to a deferred pension, a pension or a pension credit, his pension or pension credit is reduced, from the date on which it becomes payable or is paid, as the case may be, by the amount of the pension or pension credit that would be obtained from the sums attributed to the spouse at the date of the valuation.

**17.** If the amount paid to the spouse derives from an entitlement to a pension, pension credit or any other benefit that would be paid at the date of the valuation, the pension or pension credit is reduced, from the date on which it is paid or the date on which it becomes payable in the case of an employee who is 65 years of age or over on the date of the valuation, by the amount of the pension or pension credit that would be obtained from the sums attributed to the spouse at the date of the valuation.”

**15.** Section 18 is amended by replacing every occurrence of “amount of deferred pension” with “deferred pension amount or pension credit amount”.

**16.** Section 19 is amended by replacing every occurrence of “amount of pension” with “pension amount or pension credit amount”.

**17.** Section 22 is amended by replacing “Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” with “Schedule II of the Act”.

**18.** This Regulation comes into force on (*insert the date of coming into force of sections 11 and 13 of chapter 4 of the Statutes of 2018*).

103473

**Draft Regulation**

An Act respecting the Régie de l'énergie  
(chapter R-6.01)

**Annual contribution payable to Energy  
Transition Québec**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the annual contribution payable to Energy Transition Québec, appearing below, may be submitted to the government for approval on the expiry of 45 days from this publication.

This draft Regulation replaces the Regulation respecting the annual contribution payable to Energy Transition Québec (chapter R-6.01, r. 5), in light of the constitution of Energy Transition Québec, and to allow the Régie de l'énergie to determine the amount of the contribution payable to Energy Transition Québec by an energy distributor to finance the activities necessary to prepare the energy transition, innovation and efficiency master plan to meet the energy targets set by the government. The draft Regulation determines the due dates, rates and calculation method for the annual contribution. Last, it determines the terms and conditions of payment, the interest rate on overdue amounts, and the penalties that apply in the event of non-payment.

Further information may be obtained by contacting Mtre. Véronique Dubois, secretary of the Régie de l'énergie, Tour de la Bourse, C.P. 001, 800, rue du Square-Victoria, 2<sup>e</sup> étage, bureau 2.55, Montréal (Québec) H4Z 1A2; telephone: 514 873-2452; fax: 514 873-2070; email: secretariat@regie-energie.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the secretary of the Régie de l'énergie. The comments will be analyzed by the Régie de l'énergie and forwarded to the Minister of Energy and Natural Resources, responsible for the administration of the Act respecting the Régie de l'énergie.

PIERRE MOREAU,  
*Minister of Energy and  
Natural Resources*

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## Regulation respecting the annual contribution payable to Energy Transition Québec

An Act respecting the Régie de l'énergie (chapter R-6.01, s. 114, 1st par., subpar. 11, and 3rd par.)

**1.** Subject to section 86 of the Act respecting Transition Énergétique Québec (chapter T-11.02), the annual contribution payable to Energy Transition Québec by an energy distributor under section 49 of that Act for the fiscal year ending on 31 March 2008 and for each subsequent fiscal year corresponds to the sum of all products obtained by multiplying the applicable rate determined under section 3, per form of energy, by the volume of energy concerned determined under section 4 that is attributable to the energy distributor.

For the purposes of this Regulation, “form of energy” means electric power, natural gas and the various fuel types consisting of gasoline, diesel fuel, light heating oil, heavy heating oil and propane.

**2.** The energy distributors' financial investment toward carrying out the energy transition, innovation and efficiency master plan, as provided for in subparagraph 7 of the first paragraph of section 10 of the Act respecting Energy Transition Québec (chapter T-11.02), forms the basis for the calculation of the annual contribution payable by energy distributors to Energy Transition Québec.

The energy distributors' financial investment is adjusted to take into account, if applicable, revisions to the master plan pursuant to sections 9, 13 and 14 of the Act respecting Energy Transition Québec (chapter T-11.02).

At the expiry of the five years of the master plan, the calculation of the contribution associated with the subsequent master plan is adjusted to take into account any amount by which the revenue from the contribution exceeds the specified expenditure associated with the contribution in the last master plan.

**3.** A rate is fixed annually for each form of energy. The rate applicable for a form of energy is the quotient obtained by dividing one fifth of the financial energy distributors' financial investment for that form of energy, as determined under subparagraph 7 of the first paragraph of section 10 of the Act respecting Energy Transition Québec (chapter T-11.02), by the sum of the volumes determined under section 4 that are attributable to all the distributors of that form of energy.

**4.** The volume of energy attributable to an energy distributor is determined by the Régie de l'énergie taking into account the information obtained from that distributor for its fiscal year preceding the fiscal year for which the annual contribution is calculated.

When an energy distributor ceases its activities, the amount of its annual contribution payable to Energy Transition Québec is adjusted to take into account the period during which the distributor was subject to payment of the contribution.

The volume of electric power attributable to an energy distributor having entered into a service agreement with the electric power distributor delegating to it the management of its programs and actions promoting energy efficiency and new energy technologies is nil.

The volume of electric power distributed by the electric power distributor to an energy distributor that has not entered into the agreement referred to in the third paragraph is not attributable to the electric power distributor. In such a case, the volume of electric power attributable to the energy distributor is determined by the Régie taking into account the information obtained from the energy distributor for the fiscal year preceding the fiscal year for which the annual contribution is calculated.

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<sup>e</sup> étage, porte 760, Québec (Québec) G1V 4T3 (telephone: 418 657-8702; email: marie-josee.tardif@retraitequebec.gouv.qc.ca).