

A person referred to in this section must file an application according to section 5 that is also supported by the receipt for the registration expenses incurred that was issued by the instructor.

8. The indemnities provided for in paragraphs 1 and 2 of section 3 and section 4 are revalorized according to the amendments that the Conseil du trésor may make to the Règles sur les frais de déplacement des fonctionnaires concerning indemnities for kilometrage up to 8,000 km, meal expenses for each full day away and hotel lodging expenses for Ville de Montréal. However, for the application of this Regulation, such amendments will have effect only from the 1 January that follows their adoption by the Conseil du trésor and be applicable only with respect to the expenses incurred as of that date.

The indemnity provided for in paragraph 3 of section 3 is revalorized on 1 January of every year according to the method provided for sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

The Commission publishes the revalorized amounts in Part 1 of the *Gazette officielle du Québec*.

DIVISION V FINAL

9. This Regulation comes into force on 1 January 2024.

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Draft Regulation

Unclaimed Property Act
(chapter B-5.1)

Application of the Unclaimed Property Act — Amendment

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

The draft Regulation amends certain rules applicable to the provisional administration of unclaimed property. The amendments concern mainly,

— the information that may be required to establish whether property is subject to the Unclaimed Property Act (chapter B-5.1);

— the rules relating to the calculation of the sums payable under a public retirement plan that are considered to be unclaimed property;

— the information that the register of property under provisional administration contains;

— the fees that may be charged for the liquidation of financial products;

— the indexation of the fees that may be charged for the administration of property.

Further information on the draft Regulation may be obtained by contacting Johanne Forget, Senior Director, Direction principale de la rédaction des lois, Agence du revenu du Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5; telephone: 418 652-6838; email: johanne.forget@revenuquebec.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Christyne Tremblay, President and Chief Executive Officer, Agence du revenu du Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5. The comments will be forwarded by the Agence du revenu du Québec to the Minister of Finance.

ERIC GIRARD
Minister of Finance

Regulation to amend the Regulation respecting the application of the Unclaimed Property Act

Unclaimed Property Act
(chapter B-5.1, s. 2, 2nd par., s. 3, 3rd par.,
s. 18, 2nd par. and s. 56, 1st par.)

1. The Regulation respecting the application of the Unclaimed Property Act (chapter B-5.1, r. 1) is amended in section 1

(1) by replacing “the death certificate, if applicable” in paragraph 7 by “, if applicable, the death certificate or a copy of an act of death, issued by the registrar of civil status”;

(2) by replacing “it was impossible to identify or to find the owner or other right-holder” in paragraph 11 by “the owner or other right-holder could not be identified or found by reasonable means”.

2. Section 2 is amended by replacing “the death certificate of the deceased” in paragraph 4 by “a copy of an act of death or the death certificate of the deceased, issued by the registrar of civil status”.

3. Section 3 is amended

(1) in the first paragraph

(a) by inserting “other than a retirement plan administered by Retraite Québec and referred to in section 4 of the Act respecting Retraite Québec (chapter R-26.3),” after “established by an Act in force in Québec,” in the portion before subparagraph *a* of subparagraph 1;

(b) by inserting the following after subparagraph 1:

“(1.1) in the case of a retirement plan administered by Retraite Québec and referred to in section 4 of the Act respecting Retraite Québec,

(a) where the benefit is a pension, to the total of the following sums:

i. the value, on the date of the delivery, of the arrears and interest accrued, calculated in accordance with section 151 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10);

ii. the residual value of the pension, established on the date of the delivery and in accordance with the actuarial assumptions and methods referred to in section 79 of the Act respecting the Government and Public Employees Retirement Plan, taking into account the demographic assumptions applicable to the plan or, failing that, the demographic assumptions used in the most recent actuarial valuation of the plan that is available on the 31 December preceding the date of the delivery, except, in both cases, for the assumptions relating to mortality rates and the age of retirement;

(b) in other cases, to the value of the benefits accrued under the plan on the date of the delivery;”;

(2) by striking out the second paragraph;

(3) by replacing the fourth paragraph by the following:

“In case of a claim made to the Minister for sums referred to in the first paragraph that were delivered and initially came from a pension plan governed by the Supplemental Pension Plans Act (chapter R-15.1) or a retirement plan administered by Retraite Québec and referred to in section 4 of the Act respecting Retraite Québec, the rules applicable to a locked-in pension account under section 29 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) apply to the payment of the balance of the sum still locked-in at the time of the claim and delivered, with the necessary modifications.”

4. Section 6 is amended

(1) in the first paragraph

(a) by striking out subparagraph 5;

(b) by inserting “at the end of the administration” after “or succession” in subparagraph 7;

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

“Despite the first paragraph, no information concerning property or a succession is entered in the register if

(1) the information provided with regard to the property or succession is insufficient to allow for delivery to its owner or right-holder;

(2) the owner or right-holder has indicated a refusal to recover the property or succession or its value;

(3) the amount of the fees, including taxes applicable, is equal to or greater than the net value of the property or succession.”

5. Schedule I is amended by replacing “15%” and “\$5,624” in paragraph 2 of section 2 by “10%” and “\$1,124”, respectively.

6. Schedule I is amended by inserting the following after section 4:

“**4.1.** The fees prescribed in sections 1 to 4 are adjusted on 1 April of each year on the basis of the rate of increase in the general Consumer Price Index for Canada for the period ending on 31 December of the preceding year, as determined by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19).

Once adjusted, the fees are reduced to the nearest dollar where they include a dollar fraction under \$0.50; they are increased to the nearest dollar where they include a dollar fraction equal to or over \$0.50.

The fee adjustment has effect from 1 April.

The Minister informs the public of the annual adjustment by way of a notice published in the *Gazette officielle du Québec* or by such other means as the Minister considers appropriate.”

7. Paragraphs 1 and 2 of section 3 apply to a delivery made after 31 December 2023 and section 6 applies from 1 April of the calendar year following the calendar year that includes the date of coming into force of this Regulation.

8. This Regulation comes into force 15 days after the date of its publication in the *Gazette officielle du Québec*.

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