



Statutes of Québec 2021

NATIONAL ASSEMBLY OF QUÉBEC

The Honourable
J. MICHEL DOYON, *Lieutenant-Governor*

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Statutes of Québec 2021

assented to between 1 January 2021 and 31 December 2021

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NOTE

This volume contains essentially the text of the public and private Acts assented to in 2021.

It begins with a list of the Acts assented to and two tables of concordance listing, opposite each other, the bill number of each Act and its chapter number in the annual volume of statutes.

Each Act is preceded by an introductory page setting out, in addition to the chapter number and title of the Act, the corresponding bill number, the name of the Member who introduced the bill, the date of each stage of consideration in the National Assembly, the date of assent, the date or dates of coming into force if known on 31 December 2021, a list of the Acts, regulations, orders in council or ministerial orders amended, replaced, repealed or enacted by the Act, and the explanatory notes, if any.

A table of the amendments made by public Acts passed in 2021 and a table of general amendments to public Acts during the year can be found in this volume. The cumulative table of amendments, listing all amendments made since 1977 to the laws of Québec included in the *Compilation of Québec Laws and Regulations* and other public Acts, including amendments made by the Acts passed in 2021, is now available on the website of Les Publications du Québec.

A table of concordance lists the chapter number in the *Compilation of Québec Laws and Regulations* assigned to certain Acts passed between 1 January 2021 and 31 December 2021.

A table, compiled since 1964, shows the dates on which public legislative provisions came into force by proclamation or order in council. The next table enumerates legislative provisions which have yet to be brought into force by proclamation or order in council. Other tables contain information relating to letters patent, supplementary letters patent, orders, proclamations and orders in council required by law to be published.

The text of the private Acts and an index are provided at the end of the volume.

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2021, chapter 1

AN ACT TO AMEND THE NATURAL HERITAGE CONSERVATION ACT AND OTHER PROVISIONS

Bill 46

Introduced by Mr. Benoit Charette, Minister of the Environment and the Fight Against
Climate Change

Introduced 14 November 2019

Passed in principle 30 September 2020

Passed 10 February 2021

Assented to 17 February 2021

Coming into force: 19 March 2021

Legislation amended:

Sustainable Forest Development Act (chapter A-18.1)

Act respecting land use planning and development (chapter A-19.1)

Natural Heritage Conservation Act (chapter C-61.01)

Act respecting administrative justice (chapter J-3)

Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs
(chapter M-30.001)

Parks Act (chapter P-9)

Environment Quality Act (chapter Q-2)

Regulations amended:

Regulation respecting the sustainable development of forests in the domain of the State
(chapter A-18.1, r. 0.01)

Regulation respecting threatened or vulnerable plant species and their habitats
(chapter E-12.01, r. 3)

Terms and conditions for the signing of certain documents of the Ministère du Développement
durable, de l'Environnement et des Parcs (chapter M-30.001, r. 1)

Regulation respecting the application of the Environment Quality Act (chapter Q-2, r. 3)

Rules of procedure of the Bureau d'audiences publiques sur l'environnement (chapter Q-2, r. 45.1)

(cont'd on next page)

Explanatory notes

This Act amends mainly the Natural Heritage Conservation Act.

The Act proposes that the Minister of the Environment and the Fight Against Climate Change keep a new register compiling information on areas that, while not designated as protected areas, are covered by other effective conservation measures.

The Act provides that the Minister must propose mechanisms to the Government for achieving the objectives of the Société du Plan Nord with respect to the areas situated north of the 49th parallel, that is, the northern conservation areas. The Government must approve the proposal after holding a public consultation.

The Act introduces a procedure for setting aside land in the domain of the State in order to establish a protected area.

The Act amends the procedure for designating protected areas, in particular by eliminating the procedure for granting temporary protection as a preliminary step. In addition, it provides for a public participation process prior to the designation. It moreover amends the activity framework applicable to protected areas.

The Act introduces three new protected area protection statuses, namely, “Aboriginal-led protected area”, “protected area with sustainable use” and “marine reserve”, and withdraws the “aquatic reserve” status.

The Act makes changes to the procedure for recognizing a nature reserve.

The Act provides that the conservation measure applicable to man-made landscapes will instead take the form of recognition. It specifies the powers and responsibilities of the regional and local stakeholders, including the Aboriginal communities, who apply for the recognition of man-made landscapes.

The Act clarifies existing inspection powers and introduces investigation powers. It also provides that monetary administrative penalties may be imposed and that amounts owing to the Minister may be claimed and recovered. It clarifies the penal provisions and increases the amounts of fines.

The Act contains transitional provisions concerning existing protection measures.

The Act also amends the Sustainable Forest Development Act to add the possibility for the minister responsible for the administration of that Act to designate forests as wetlands of interest as well as the regime of activities applicable on those lands.

In addition, the Act amends the Parks Act to specify that the Bureau d’audiences publiques sur l’environnement may be designated to hold the public hearing preceding the creation or abolition of a park or a change in its boundaries.

Lastly, the Act contains consequential amendments to other Acts and regulations.



Chapter 1

AN ACT TO AMEND THE NATURAL HERITAGE CONSERVATION ACT AND OTHER PROVISIONS

[Assented to 17 February 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

NATURAL HERITAGE CONSERVATION ACT

1. The Natural Heritage Conservation Act (chapter C-61.01) is amended by inserting the following after the title of the Act:

“AS the natural settings, landscapes, biodiversity and other elements of Québec’s natural heritage have intrinsic value and a unique character;

AS that heritage reflects values that have helped forge the identity of the Québec nation over time;

AS the Aboriginal communities and nations in Québec have a close connection with that heritage, which is important to their culture;

AS the contribution of that heritage, in particular to the health, security and economy of the Québec nation, is invaluable;

AS the Gouvernement du Québec has embraced the principles and objectives of the United Nations Convention on Biological Diversity and has declared itself bound to the Convention;

AS Québec has responsibilities as regards implementing the Convention in its territory;

AS, given the loss of biodiversity, it is important to ensure the conservation of Québec’s natural heritage for the benefit of present and future generations and to help them adapt to climate change;”.

2. Title I of the Act is amended by replacing the portion before section 1 by the following:

“CHAPTER I

“GENERAL PROVISIONS

“DIVISION I

“PURPOSE AND SCOPE”.

3. Section 1 of the Act is replaced by the following section:

“1. The purpose of this Act is to ensure the conservation of Québec’s natural heritage and of the associated values.

More specifically, the Act is intended

(1) to facilitate the expansion of the network of areas covered by conservation measures in Québec and the efficient management of protected areas;

(2) to allow citizens as well as local and Aboriginal communities to become more involved in the conservation of biodiversity, in particular in the creation and management of protected areas; and

(3) to ensure that the various government departments and bodies that assume biodiversity conservation-related responsibilities collaborate in the selection, designation and management of protected areas.

The conservation measures provided for by this Act, including protected areas, constitute a set of measures intended to ensure the maintenance of Québec’s natural heritage and of the ecosystems it comprises, in particular their protection, ecological restoration and sustainable use.”

4. Section 2 of the Act is replaced by the following sections:

“2. For the purposes of this Act,

“brine” means “brine” within the meaning of section 6 of the Petroleum Resources Act (chapter H-4.2);

“forest development activity” means a “forest development activity” within the meaning of section 4 of the Sustainable Forest Development Act (chapter A-18.1);

“mineral substances” means “mineral substances” within the meaning of section 1 of the Mining Act (chapter M-13.1);

“other effective conservation measure” means “other effective area-based conservation measure” as defined by the Conference of the Parties to the Convention on Biological Diversity in Decision 14/8 dated 30 November 2018 and as interpreted by the International Union for Conservation of Nature (IUCN);

“petroleum” means “petroleum” within the meaning of section 6 of the Petroleum Resources Act;

“protected area” means a “protected area” within the meaning of the United Nations Convention on Biological Diversity and as interpreted by the IUCN in the Guidelines for Applying Protected Area Management Categories (2008);

“underground reservoir” means an “underground reservoir” within the meaning of section 6 of the Petroleum Resources Act;

“wetlands and bodies of water” means the settings described in section 46.0.2 of the Environment Quality Act (chapter Q-2).

Partnerships and associations without legal personality are considered to be legal persons.

“2.1. This Act must be construed in a manner consistent with the principles set out in section 6 of the Sustainable Development Act (chapter D-8.1.1).

It must therefore be applied in such a manner as to encourage a concerted approach by the government departments and bodies concerned and the participation of municipalities, citizens and citizens’ groups by, in particular, taking into consideration their activities, rights and interests.

“2.2. Legislative and regulatory provisions not inconsistent with this Act or the regulations continue to apply within areas and natural settings covered by a conservation measure under this Act.

The activities permitted in such areas and natural settings may therefore remain subject, in particular, to the measures provided for by other laws to regulate their carrying on, including measures requiring that an authorization or lease be obtained or certain fees be paid.”

5. The Act is amended by inserting the following after section 4:

“4.1. The Minister shall, at least once every 10 years, submit to the Government a report on the implementation of this Act and the advisability of amending it.

“DIVISION I.1**“PROVISIONS SPECIFIC TO ABORIGINAL COMMUNITIES****“§1. — *General provisions***

“4.2. This Act must be construed in a manner consistent with the obligation to consult Aboriginal communities. The Government shall consult Aboriginal communities separately if the circumstances so warrant.

“§2. — *Aboriginal-led protected areas*

“4.3. To allow for the conservation of elements of biodiversity and associated cultural values that are of interest to an Aboriginal community or nation on lands in the domain of the State, the community or nation may propose areas to the Minister to be designated as Aboriginal-led protected areas.

“4.4. Protected area proposals must be sent in writing to the Minister and must, in particular, include a map of the area concerned as well as the conservation and development objectives suggested for the area.

“4.5. When analyzing proposals, the Minister shall consult the ministers and the government bodies concerned, including the ministers responsible for municipal affairs, agriculture, culture, economic development, wildlife, forests, natural resources and Indigenous affairs.

If applicable, the other Aboriginal communities and municipalities concerned must also be consulted.

“4.6. The Government may designate all or part of a proposed area as an Aboriginal-led protected area in accordance with the process established in subdivision 2 of Division III of Chapter II.

Sections 44 to 46 apply to such protected areas.

“4.7. The Minister shall encourage the participation of the Aboriginal communities and nations concerned in the management and biodiversity conservation of Aboriginal-led protected areas. The Minister may enter into an agreement with such communities or nations to that end in accordance with section 12.

“4.8. The Minister shall prepare and make public a guide regarding the creation, management and development of Aboriginal-led protected areas.

The guide must be prepared and updated in a spirit of collaboration with the Aboriginal communities and nations.”

6. Chapter II of Title I of the Act is amended by replacing the portion before section 7 by the following:

“DIVISION II

“RESPONSIBILITIES AND GENERAL POWERS OF THE MINISTER

“§1. — Registers of protected areas and other effective conservation measures

“5. The Minister shall keep a public register of protected areas in Québec which must indicate, for each protected area, at least the following information:

- (1) its name, surface area and geographic location;
- (2) the name of the minister, government body or person who manages it and, if it includes private lands, the name of their owner; and
- (3) its classification in accordance with the management categories established by IUCN.

“6. Lands in the domain of the State that are within a protected area registered in the register provided for in section 5 may not be assigned to a new use, be sold or exchanged or be the subject of any other transaction that affects their protection status, unless the Minister has been informed beforehand.

“6.1. The Minister shall keep a public register of other effective conservation measures in Québec.

Sections 5 and 6 apply to the register, with the necessary modifications.

“§2. — Other powers and responsibilities of the Minister”.

7. Section 7 of the Act is amended by replacing “matters involving biodiversity protection” and “protection measures” by “matters involving biodiversity conservation” and “conservation measures”, respectively.

8. Section 8 of the Act is amended

- (1) by replacing paragraph 1 by the following paragraph:

“(1) conduct or commission research, analyses, studies or inventories and make grants or grant other types of financial assistance for that purpose;”;

- (2) by replacing “programs of financial or technical assistance to foster the preservation of the natural heritage or the development or re-establishment of natural settings, including programs to support the creation, conservation, supervision and management of nature reserves on private land” in paragraph 2 by “programs, including financial assistance programs, to foster biodiversity conservation”;

(3) by inserting “or Aboriginal community” after “person” in paragraph 3.

9. Section 9 of the Act is amended

(1) by replacing “and land that has been set aside for that purpose” in the first paragraph by “established under section 27”;

(2) by replacing “another protected area under the Minister’s administration or that are the subject of” in the second paragraph by “an area covered by”.

10. Sections 10 and 11 of the Act are repealed.

11. Section 12 of the Act is replaced by the following:

“12. Subject to section 97, the Minister may, by agreement, delegate to any person or to any Aboriginal nation or community all or some of the powers assigned to the Minister under this Act or held by the Minister with regard to the management of an area that is under the Minister’s authority and that is covered by a conservation measure under this Act.

For the purposes of this section, the Aboriginal nations are represented by the Makivik Corporation, the Cree Nation Government or a group of all the band councils or northern village councils. The Aboriginal communities, for their part, are represented by their band council, by their northern village council, by a group of communities so represented or, in the absence of such councils, by any other Aboriginal group.

“12.1. The delegation agreement is made public by the Minister. It must stipulate, in particular,

- (1) the powers delegated and the obligations of the delegatee;
- (2) the manner in which the delegatee is to report to the Minister; and
- (3) the term of the agreement and the conditions for renewing or terminating it.

“12.2. The acts of a person who or an Aboriginal community that exercises powers delegated to him, her or it under section 12 are not binding on the State.

“DIVISION III

“LAND SET ASIDE

“12.3. The Government may, by order, set aside any land that is part of the domain of the State in order to establish a new protected area.

While the land is set aside, no new right, lease, permit, licence or authorization may be granted or issued for the carrying on of any of the following activities:

- (1) commercial forest development activities;
- (2) exploration for and the mining and transportation of mineral substances;
- (3) petroleum, brine or underground reservoir exploration, production and storage;
- (4) oil or gas pipeline construction;
- (5) the commercial production, processing, distribution or transmission of electricity;
- (6) wildlife harvesting activities or agricultural activities; or
- (7) the construction of any infrastructure subject to an authorization of the minister responsible for the administration of the Act respecting the lands in the domain of the State (chapter T-8.1).

“**12.4.** The Government’s decision must specify the reasons that justify setting aside the land concerned as well as the activities listed in the second paragraph of section 12.3 that are covered by the decision.

It must be accompanied by a map of the land that has been set aside.

“**12.5.** The Government’s decision comes into force on the date of its publication in the *Gazette officielle du Québec*.

“**12.6.** Land ceases to be set aside when

- (1) the area concerned is designated as a protected area under this Act or any other Act; or
- (2) the order setting the land aside is repealed by order of the Government.”

12. Title II of the Act is amended by replacing the portion before section 13 by the following:

“**CHAPTER II**

“**CONSERVATION MEASURES**

“**DIVISION I**

“**NATURAL SETTINGS DESIGNATED BY THE MINISTER**

“§1. — *Natural settings designated by a plan*”.

13. Section 13 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“The Minister may, to ensure the maintenance of biodiversity and of the associated ecological functions, in particular to take into account climate change issues, designate natural settings by establishing their boundaries on a plan.”;

(2) in the second paragraph,

(a) by replacing “also be designated” in the introductory clause by “, for example, be designated under the first paragraph”;

(b) by striking out subparagraph 1;

(3) by striking out the third, fourth, fifth and sixth paragraphs.

14. The Act is amended by inserting the following sections after section 13:

13.1. The carrying on of an activity in a natural setting designated under section 13 is subject to the authorization of the Minister. The same applies to any furtherance or continuation of an activity that has already begun.

Such an authorization is governed by sections 21 to 24 of this Act.

13.2. Section 13.1 does not apply to activities that are carried on under an agreement entered into under a program referred to in section 15.8 of the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2).

The Minister may, on conditions the Minister determines, exempt an activity from section 13.1 if the public interest justifies it.”

15. Section 14 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) the Aboriginal communities concerned;”.

16. Section 14.1 of the Act is repealed.

17. Section 15 of the Act is amended by replacing “by publishing a notice in the *Gazette officielle du Québec* and in a newspaper circulated in the region in which the natural setting is situated” in the first paragraph by “by publishing a notice in the *Gazette officielle du Québec* and by any other means of informing the public”.

18. The Act is amended by inserting the following section after section 15:

“15.1. Sections 14 and 15 do not apply to the designation of wetlands and bodies of water whose restoration or creation replaces, in accordance with the second paragraph of section 46.0.5 of the Environment Quality Act (chapter Q-2), the payment of the financial contribution provided for by that section.”

19. Section 16 of the Act is amended

(1) by striking out the following sentence in the first paragraph: “The Minister shall also give notice of any subsequent revocation of the designation.”;

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

“A copy of the plan must be sent

(1) to the ministers and government bodies concerned, in particular to the minister responsible for natural resources for entry on the land use plan prepared under section 21 of the Act respecting the lands in the domain of the State (chapter T-8.1) and in the registers of rights kept by that minister;

(2) to the Aboriginal communities concerned;

(3) to the municipalities whose territories are within a designated natural setting so that it may be taken into account in the exercise of their powers; and

(4) if all or part of the natural setting is situated on private lands, to their owner and to the registry office for registration in the land register.”;

(3) by adding the following paragraph at the end:

“In the case referred to in subparagraph 4 of the second paragraph, registration of the plan in the land register allows the designation to be set up against third persons and is binding on all subsequent acquirers of the lands concerned.”

20. Section 17 of the Act is amended by replacing “on the fifteenth day following” by “on”.

21. Section 18 of the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) the boundaries of the land must be revised to maintain the ecological functions of the setting, for example to safeguard its biodiversity, take into account climate change issues or ensure the boundaries are consistent with the setting’s characteristics;”.

22. Section 18.1 of the Act is replaced by the following section:

“18.1. Sections 15, 16 and 17 apply to a decision of the Minister to amend the boundaries of land that is the subject of a designation and to a decision of the Minister to terminate a designation.”

23. Division II of Chapter I of Title II of the Act is amended by replacing the portion before section 19 by the following:

“§2. — *Other natural settings designated by the Minister*”.

24. Section 19 of the Act is amended

(1) by replacing “proposed human intervention” by “an activity a person proposes to carry on”;

(2) by replacing both occurrences of “the human intervention” by “the activity”.

25. Section 20 of the Act is amended by replacing “human intervention” and “by registered mail to the person concerned, informing” by “an activity” and “to the person concerned by any means that allows proof of receipt and of the exact time of receipt. It must inform”, respectively.

26. Division III of Chapter I of Title II of the Act is amended by replacing the portion before section 21 by the following:

“§3. — *Authorizations*”.

27. Section 21 of the Act is replaced by the following section:

“21. The Minister may require an applicant to provide any information or document the Minister considers necessary to examine an application or to make an authorization subject to appropriate conditions, in particular the obligation to provide a financial guarantee.

The Minister may, by regulation, determine the form and content of the applications for authorization that must be made to the Minister.

The Minister may, by regulation, determine the fees payable for an application for authorization or an application to amend, renew or terminate an existing authorization.”

28. Section 22 of the Act is amended

(1) in the first paragraph,

(a) by replacing the introductory clause by the following:

“When analyzing an application for authorization, the Minister shall take into consideration the following elements, without however being limited to them, and shall grant each element the importance the Minister considers appropriate.”;

(b) by replacing all occurrences of “intervention” by “activity”;

(2) by striking out the second paragraph.

29. The Act is amended by inserting the following sections after section 22:

“22.0.1. If the application for authorization concerns wetlands or bodies of water, the Minister shall also take into consideration that the designated setting should, in principle, be kept in its natural state.

For the purposes of the first paragraph, the following activities are presumed to be incompatible with keeping wetlands and bodies of water in their natural state:

(1) drainage and pipe work;

(2) clearing and filling;

(3) ground preparation work, in particular if it requires stripping, excavation, earthwork or destruction of vegetation cover; and

(4) any other activity determined by government regulation.

“22.0.2. The Minister may attach any conditions the Minister determines to the authorization.”

30. Section 23 of the Act is amended by replacing “the second paragraph of section 22 or section 22.1” by “section 22.0.2 or 22.1”.

31. Section 24 of the Act is replaced by the following section:

“24. Any decision made by the Minister under section 19, 22.0.2 or 22.1 may be contested by the person concerned before the Administrative Tribunal of Québec.

The proceeding against such a decision must be brought within 30 days of the decision. The proceeding does not suspend the execution of the Minister’s decision, unless, on a motion heard and judged by preference, a member of the Tribunal orders otherwise by reason of urgency or of the risk of serious and irreparable harm or damage. If the Tribunal issues such an order, the proceeding is heard and judged by preference.”

32. Division IV of Chapter I of Title II of the Act is amended by replacing the portion before section 24.1 by the following:

“§4. — *Register of natural settings designated by the Minister*”.

33. Section 24.1 of the Act is replaced by the following section:

“**24.1.** The Minister shall keep a public register of the natural settings designated under sections 13 and 19. The register must indicate, for each designated natural setting, at least the following information:

(1) its surface area, its geographic location and, if applicable, whether all or part of it is situated on lands in the domain of the State;

(2) in the case of wetlands and bodies of water, the watersheds in which it is situated; and

(3) the date its designation came into force.”

34. The Act is amended by replacing Chapter II of Title II, comprising sections 25 and 26, by the following:

“DIVISION II

“NORTHERN CONSERVATION AREAS

“**25.** This division applies to the area referred to in section 4 of the Act respecting the Société du Plan Nord (chapter S-16.011).

“**26.** The Minister shall, in cooperation with the minister responsible for the administration of the Act respecting the Société du Plan Nord (chapter S-16.011), propose mechanisms to the Government for achieving, in relation to the area referred to in section 25, the objectives set out in paragraph 5 of section 5 of that Act.

“**26.1.** The proposed mechanism must be approved by the Government following a public consultation.”

35. The Act is amended by replacing Titles III and IV, comprising sections 27 to 65, by the following:

“DIVISION III**“PROTECTED AREAS WITH SUSTAINABLE USE, BIODIVERSITY RESERVES, ECOLOGICAL RESERVES AND MARINE RESERVES****“§1. — *General provisions***

“27. The Government may designate any land in the domain of the State as a protected area with sustainable use, a biodiversity reserve, an ecological reserve or a marine reserve.

“28. The areas are selected, the protection statuses to be used are chosen and the conservation objectives to be achieved are determined by the Minister in collaboration with the government departments and bodies concerned, including the ministers responsible for municipal affairs, agriculture, culture, economic development, wildlife, forests and natural resources.

Municipalities all or part of whose territory is within a protected area must also be consulted.

“29. The conservation plan prepared for a protected area with sustainable use, biodiversity reserve, ecological reserve or marine reserve must include at least the following elements:

- (1) an ecological overview of the area concerned as well as a description of its occupation and uses;
- (2) conservation and development objectives for the area concerned; and
- (3) a map of the protected area.

“30. The Minister sees to the implementation and updating of the conservation plan.

“§2. — *Designation process*

“31. The Minister shall hold a public information period before designating an area under section 27.

The public information period must last at least 30 days. The Minister shall announce the period by publishing a notice on the Minister’s department’s website and by any other means of informing the local population.

The notice must indicate, in particular, the place where the proposed conservation plan of the protected area concerned may be consulted.

“32. Any person may, during the public information period, apply to the Minister for a public consultation.

“33. The Minister is not required to grant an application for a public consultation the Minister considers frivolous.

The Minister’s decision must be made public by publishing a notice in the *Gazette officielle du Québec* and by any other means of informing the local population.

“34. The Minister shall hold, depending on the concerns raised or the individuals or groups to be consulted, either a public hearing or a targeted consultation.

“35. A public consultation must be announced by the Minister by publishing a notice on the Minister’s department’s website and by any other means of informing the local population.

“36. The Minister may mandate the Bureau d’audiences publiques sur l’environnement, or any person the Minister designates as a commissioner for that purpose, to hold a public consultation in one of the forms provided for in section 34.

“37. Sections 6.3 to 6.6 of the Environment Quality Act (chapter Q-2) apply, with the necessary modifications, to consultations held by the Bureau d’audiences publiques sur l’environnement.

“38. The Bureau d’audiences publiques sur l’environnement or the person or persons designated as commissioners shall, within the time prescribed in their mandate, report their findings and analysis to the Minister.

The time limit for carrying out the mandate and reporting to the Minister may not exceed 12 months.

The reports are made public by the Minister within 30 days after they are received.

“39. Sections 31 to 38 do not apply in the case where other means may be used to clarify the various issues raised by the proposed protected area, such as the environmental and social impact assessment and review procedure provided for in Title II of the Environment Quality Act (chapter Q-2).

“40. The Government’s decision to designate an area as a protected area comes into force on the date of its publication in the *Gazette officielle du Québec*.

The decision must be published together with the plan establishing the boundaries of the protected area.

A copy of the plan must be sent

(1) to the ministers and government bodies concerned, in particular to the minister responsible for natural resources for entry on the land use plan prepared under section 21 of the Act respecting the lands in the domain of the State (chapter T-8.1) and in the registers of rights kept by that Minister;

(2) to the Aboriginal communities concerned; and

(3) to the municipalities whose territories are within a protected area so that it may be taken into consideration in the exercise of their powers.

“41. The Minister shall make public the conservation plan for the protected area on the department’s website and by any other means of informing the public.

“42. The Government may, if the public interest justifies it, assign any other protection status to a protected area, apply any other conservation measure to it, amend its boundaries or terminate its designation. In all cases, the Government shall take into account the interests of the local and Aboriginal communities concerned in order to foster their support.

If the effect of the decision is to decrease the total surface area of protected areas in Québec, the Government must take any appropriate conservation measure to compensate for that decrease, in particular by designating as a protected area, under this Act or another Act, another area having biophysical characteristics that are at least equivalent to those of the area concerned.

The Government must, in its decision, set out the reasons justifying it.

“43. Sections 28 to 41 apply, with the necessary modifications, to any decision of the Government referred to in section 42.

“§3. — *Protection statuses and activity frameworks*

“44. The Government may, by regulation, determine

(1) that, in addition to the cases provided for in this Act, the carrying on of an activity is prohibited within a protected area;

(2) that an activity may, although it is prohibited under section 49, 51 or 55, be carried on with the authorization of the Minister; or

(3) that the carrying on of an activity that is not prohibited under this Act or the regulations made under subparagraph 1 is subject to obtaining the authorization of the Minister.

The Government shall take into consideration the fundamental characteristics of each protected area protection status and ensure that the activities that may be carried on in a protected area are compatible with the conservation objectives applicable to that protected area.

“45. Sections 21 to 24 apply, with the necessary modifications, to the authorization of the Minister referred to in subparagraphs 2 and 3 of the first paragraph of section 44.

“46. The Minister may, on conditions the Minister determines, exempt an activity from a regulation made under subparagraph 2 or 3 of the first paragraph of section 44 if the public interest justifies it.

“47. The purpose of the “protected area with sustainable use” status is to protect ecosystems and habitats, and to protect the associated cultural values.

A protected area with sustainable use is characterized by the presence of natural conditions on the greater part of the land and by sustainable use of its natural resources. The land must be developed for the benefit of the local and Aboriginal communities concerned. Its management must be exemplary, and the communities’ participation must be encouraged.

“48. The purpose of the “biodiversity reserve” status is to protect land and water settings, more specifically in order to preserve a natural monument or to ensure the representativeness of the biological diversity of Québec’s various natural regions.

“49. The following activities are prohibited in a biodiversity reserve:

(1) commercial forest development activities, except, subject to compatibility with the biodiversity reserve’s objectives,

(a) activities carried on to protect forests against fire, destructive insects and cryptogamic diseases;

(b) the construction, improvement, repair, maintenance and decommissioning of multi-purpose roads within the meaning of the Sustainable Forest Development Act (chapter A-18.1); and

(c) the removal of non-timber forest products, except activities related to the operation of a sugar bush;

(2) activities carried on for the purposes of exploration for or the mining of mineral substances and the construction of infrastructure to be used to transport such substances;

(3) activities carried on for the purposes of petroleum or underground reservoir exploration, petroleum production or storage, or brine production;

(4) oil and gas pipeline construction; and

(5) activities carried on for the purposes of the commercial production, processing, distribution and transmission of electricity.

Subparagraph 5 of the first paragraph does not apply to electric power transmission lines at voltages below 44 kV.

“50. The purpose of the “ecological reserve” status is

(1) to conserve constituent elements of biological diversity in their natural state permanently and as fully as possible, in particular by protecting ecosystems and the elements or processes that ensure their dynamics;

(2) to reserve land for scientific study or educational purposes; or

(3) to protect the habitats of threatened or vulnerable plant and animal species.

“51. No one may be in or carry on any activity in an ecological reserve.

“52. Despite section 51, public servants authorized to conduct inspections or investigations in accordance with this Act and wildlife protection officers may be in an ecological reserve and carry on the activities necessary to their functions there.

The same applies to persons who, with the authorization of the Minister, are in a reserve to carry on an educational activity, a scientific research activity or an activity relating to the sound management of the reserve.

In the case provided for in the second paragraph, the Minister shall, when analyzing the application for authorization, take into consideration such factors as

(1) the nature and objectives of the proposed activity; and

(2) the impact of the activity on biological diversity and, if applicable, the conservation measures required to avert or reduce that impact.

The holder of an authorization granted for scientific research purposes must submit to the Minister a final activity report and, if the activities extend over a period of more than one year, an annual report.

“53. Despite section 51, a person may be in an ecological reserve to recover the edible flesh of a big game animal wounded outside the reserve, when it is necessary in order to comply with a law or regulation.

“54. The purpose of the “marine reserve” status is to protect a setting composed mainly of salt or brackish water, owing to the fact that its biophysical characteristics are of interest, and to ensure the representativeness of its marine biodiversity.

“55. The following activities are prohibited in a marine reserve:

(1) activities carried on for the purposes of exploration for or the mining of mineral substances and the construction of infrastructure to be used to transport such substances;

(2) activities carried on for the purposes of petroleum or underground reservoir exploration, petroleum production or storage, or brine production;

(3) oil and gas pipeline construction; and

(4) activities carried on for the purposes of the commercial production, processing, distribution and transmission of electricity.

Subparagraph 4 of the first paragraph does not apply to electric power transmission lines at voltages below 44 kV.

“DIVISION IV

“NATURE RESERVES

“§1. —*Recognition*

“56. The Minister may recognize a natural setting as a nature reserve.

The purpose of the “nature reserve” status is to conserve a natural setting that is situated on private lands and that is of interest in terms of ensuring the conservation of biodiversity, in particular owing to its biological, ecological, wildlife, plant, geological, geomorphic or landscape characteristics.

The recognition may be perpetual or may be granted for a term which may not be less than 25 years.

“§2. —*Application*

“57. An application to have a property recognized as a nature reserve must be filed with the Minister in writing by the owner. Such an application must, in particular, contain

(1) the owner’s name and contact information;

(2) if the owner is a legal person, a copy of the instrument authorizing the application;

(3) the cadastral designation of the property and a summary site plan;

(4) a description of the characteristics of the property that are of conservation interest and, if applicable, any report from a qualified person setting out that conservation interest;

(5) a statement that the owner is applying for perpetual recognition, or the term for which recognition is sought;

(6) the objectives pursued and the conservation measures the owner intends to put in place, including the use restrictions applicable to the property;

(7) the management arrangements for the property and, if applicable, the name of the person to whom its management will be entrusted;

(8) a copy of the title of ownership; and

(9) if applicable, a copy of any other authorization required under an Act or a regulation for any activity on the property.

The Minister may require the owner to provide any information or document the Minister considers necessary to analyze the application.

“§3. — Agreement and publication of the recognition

“58. The Minister shall enter into an agreement with the owner of the reserve.

The agreement must, in particular, include

(1) the cadastral designation of the property;

(2) a statement that the recognition is perpetual, or the term for which it is granted;

(3) a description of the characteristics of the property that are of conservation interest;

(4) the management arrangements for the property;

(5) the conservation objectives and measures, including the use restrictions applicable to the property; and

(6) the sanctions applicable for non-compliance with obligations arising from the agreement.

“59. The Minister shall require that the recognition agreement be registered in the land register. Once it is so registered, the agreement may be set up against third persons and is binding on all subsequent acquirers of the property.

The Minister shall send a copy of the agreement to the municipalities concerned.

“60. The Minister shall make the decision public by publishing a notice in the *Gazette officielle du Québec* and by any other means of informing the public.

“61. The Minister shall issue to the owner a certificate attesting that the property has been recognized as a nature reserve.

The designation “recognized nature reserve” may be used only in respect of a property for which a valid certificate is held.

“62. The owner must notify the Minister of any transfer of the property within 30 days after the instrument evidencing the transfer is registered in the land register.

“§4. — Amendments to the agreement and termination of recognition

“63. The agreement may be amended at any time with the consent of the parties, provided the amendments are not contrary to the conservation objectives for which the property has been recognized as a nature reserve.

“64. Sections 59 and 60 apply, with the necessary modifications, to amendments to a recognition agreement.

“65. The recognition of a property as a nature reserve ends on the expiry of the term for which the recognition was granted, on the transfer of the property into the domain of the State, or on the Minister’s decision to terminate the recognition for any of the following reasons:

- (1) the property was recognized as a nature reserve on the basis of erroneous or misleading information or documents;
- (2) the provisions of the agreement are not complied with;
- (3) the conservation of the characteristics of the property is no longer of interest; or
- (4) the public interest justifies it.

A decision of the Minister to terminate all or part of the recognition of a nature reserve may be contested before the Administrative Tribunal of Québec within 30 days of its notification to the owner and, where applicable, to the person acting as the reserve manager.

If the Minister’s decision to terminate the recognition of a property as a nature reserve pertains solely to a portion of the property, the decision is equivalent to an amendment to the agreement.

“65.1. The Minister shall make public the termination of the recognition of a nature reserve by publishing a notice in the *Gazette officielle du Québec* and by any other means of informing the public.

The Minister shall require that the notice be registered in the land register. The termination of the recognition takes effect on the date the notice is so registered.

A copy of the notice must be sent to the municipalities concerned.

“DIVISION V

“MAN-MADE LANDSCAPES

“65.2. The Minister may recognize an area as a man-made landscape.

The purpose of the “man-made landscape” status is to protect the biodiversity of an inhabited area, whether land or water, where the landscape and its natural components have been shaped, over time, by human activities in harmony with nature and have distinctive features the conservation of which depends to a large extent on the continuation of the practices that originally shaped them.

The recognition may be perpetual or may be granted for a term which may not be less than 25 years.

“65.3. The application for recognition is filed by a regional county municipality or a metropolitan community and by the local municipalities and the Aboriginal communities concerned following a public consultation.

The application must include the following information:

(1) the name and contact information of each of the applicants and of the person they designate to represent them;

(2) a description of the area concerned, in particular its geographical location, its use and its biodiversity and the natural, cultural and landscape characteristics on the basis of which it may be qualified as a man-made landscape;

(3) the issues raised by such recognition;

(4) a summary of the public consultation held and of its results, including objections raised against the proposed recognition;

(5) the proposed conservation and development objectives; and

(6) any other information or document that the Minister considers necessary to analyze the application.

“65.4. When analyzing the application, the Minister shall consult the Aboriginal communities, the ministers and the government bodies concerned.

At the end of the analysis, the Minister shall send a notice of eligibility to the applicants’ representative.

Once the notice of eligibility has been received, the applicants’ representative shall prepare a conservation plan for the proposed man-made landscape and send it to the Minister for approval. Such a plan must include

- (1) the boundaries of the area concerned;
- (2) a statement that the recognition is perpetual, or the term for which it is granted;
- (3) the natural, cultural and landscape characteristics that are of conservation interest;
- (4) the objectives and measures relating to the conservation of the area concerned;
- (5) the targets and monitoring indicators applicable to the area concerned; and
- (6) the roles and responsibilities of each of the applicants and, if applicable, of every Aboriginal community, every minister or every government body concerned.

“65.5. The Minister shall recognize the man-made landscape by publishing a notice in the *Gazette officielle du Québec*. The Minister’s decision and the conservation plan for the man-made landscape must be published on the Minister’s department’s website.

The decision is notified to all the applicants and to every Aboriginal community, every minister or every government body concerned.

It takes effect on the date of its publication in the *Gazette officielle du Québec*.

“65.6. A regional county municipality shall ensure that its land use planning and development plan, and a metropolitan community, that its metropolitan land use and development plan is consistent with the conservation plan. The municipality or metropolitan community, as the case may be, shall propose any amendment to the land use planning and development plan or to the metropolitan land use planning and development plan that is conducive to better ensuring such consistency, in accordance with the rules prescribed for that purpose by the Act respecting land use planning and development (chapter A-19.1). It must also take the appropriate interim control measures according to the rules prescribed by that Act.

The plan establishing the boundaries of the man-made landscape must be sent, if applicable, to the minister responsible for natural resources for entry on the public land use plan.

“65.7. The applicants’ representative shall submit a report on the implementation of the conservation plan to the Minister every five years.

The information in the report is public information.

“65.8. Sections 65.5 and 65.6 apply, with the necessary modifications, to amendments to the conservation plan.

“65.9. The Minister may terminate the recognition of a man-made landscape, following a public consultation, for any of the following reasons:

- (1) the area was recognized as a man-made landscape on the basis of erroneous or misleading information or documents;
- (2) the measures set out in the conservation plan are not complied with;
- (3) the conservation of the characteristics of the area is no longer of interest;
- (4) the public interest justifies it; or
- (5) the conservation plan was amended without the Minister’s approval.

The Minister shall publish the decision in the *Gazette officielle du Québec* and on the Minister’s department’s website. The decision must also be notified to every Aboriginal community, every minister and every government body concerned.

It takes effect on the date of its publication in the *Gazette officielle du Québec*.”

36. Chapter I of Title V of the Act is amended by replacing the portion before section 66 by the following:

“CHAPTER III

“ADMINISTRATIVE MEASURES AND PENAL PROVISIONS

“DIVISION I

“INSPECTION AND INVESTIGATION POWERS”.

37. Section 66 of the Act is amended

- (1) by replacing “a person to act as an inspector” in the first paragraph by “a public servant to conduct an inspection”;

(2) in the second paragraph,

(a) by replacing “The person may, as an inspector;” in the introductory clause by “The public servant authorized for that purpose by the Minister may, in exercising inspection functions;”;

(b) by replacing “that is temporarily or permanently protected under this Act, and any premises specified in an order or a ministerial order made under Title II or in an authorization issued pursuant to the provisions of that title,” in subparagraph 1 by “governed by this Act”;

(c) by replacing subparagraph 2 by the following subparagraphs:

“(2) record the state of a place or of property that is part of an area or natural setting governed by this Act by any appropriate means;

“(2.1) collect samples, take measurements, conduct tests or perform analyses;

“(2.2) carry out any necessary excavation or drilling;

“(2.3) install measuring apparatus;”;

(d) by inserting “, for examination or reproduction,” after “require” in subparagraph 4;

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

“The owner of or person responsible for premises being inspected, and any other person on the premises, are bound to lend assistance to the public servant.”

38. The Act is amended by inserting the following sections after section 66:

“66.1. The Minister or any public servant authorized by the Minister for that purpose may, by any means that allows proof of receipt and of the exact time of receipt, require any person to communicate by such means, within a reasonable time specified by the Minister or authorized public servant, any information or document relating to the application of this Act or the regulations.

“66.2. The Minister or any public servant authorized by the Minister for that purpose may require any person doing, having done or having indicated the intention of doing anything contemplated by this Act or the regulations to provide all the information necessary for the exercise of the Minister’s or public servant’s functions and order the posting of any notice necessary to ensure the carrying out of this Act.

The information must be sent to the Minister or public servant, within the time specified by him or her, by a means that allows proof of its receipt and of the exact time of receipt.

“66.3. The Minister may authorize any public servant to conduct investigations on any matter relating to the application of this Act and the regulations.

“66.4. A public servant who is authorized to investigate by the Minister and who has reasonable grounds to believe that an offence against any provision of this Act or the regulations has been committed may, at the time of an investigation relating to the offence, apply to a judge for authorization to enter any place to perform any act described in section 66 that, without such authorization, would constitute an unreasonable search or seizure.

The application for authorization must be supported by a sworn declaration in writing of the public servant.

The declaration must, in particular, include the following information:

- (1) a description of the offence that is the subject of the investigation;
- (2) the reasons why performance of the act that is the subject of the application will provide evidence of the commission of the offence;
- (3) a description of the place referred to in the application;
- (4) the time needed to perform the act that is the subject of the application; and
- (5) the period when the act that is the subject of the application is to be performed.

The judge may grant the authorization on the conditions the judge determines if satisfied, on the strength of the declaration, that there are reasonable grounds to believe an offence has been committed and that performance of the act that is the subject of the application will provide evidence of the commission of the offence. The judge who grants the authorization may order any person to lend assistance to the applicant if it may reasonably be necessary for the performance of the authorized act.

A public servant authorized to investigate by the Minister may, without authorization, perform an act described in section 66 if, given the urgency of the situation, the conditions to be met and the time needed to obtain authorization

- (1) may result in danger to human health or safety;
- (2) may cause serious damage or harm to the environment, to living species or to property; or
- (3) may result in the loss, disappearance or destruction of evidence.

“66.5. Public servants authorized by the Minister under this division must, on request, identify themselves and produce a certificate of authority to act as inspector or investigator.

“66.6. If a municipality is required to apply all or part of this Act or of a regulation made under this Act, its officers or employees, duly authorized by it, are invested with the powers set out in section 66 for the purposes of the Act or regulation concerned.”

39. Section 67 of the Act is amended

(1) by replacing “No person may be prosecuted” and “acting as an inspector” by “Public servants authorized under this division to carry out inspections or investigations may not be prosecuted” and “exercising their functions”, respectively;

(2) by inserting “an omission made or” before “an act performed”.

40. Section 68 of the Act is amended by replacing “in a place that is temporarily or permanently protected under this Act, or in a place in respect of which an order or a ministerial order has been issued under Title II or in respect of which an authorization has been issued pursuant to the provisions of that title must, at the request of an inspector;” by “in a natural setting governed by this Act must, at the request of the Minister or of a public servant authorized by the Minister for that purpose;”.

41. Section 69 of the Act is amended

(1) by replacing “An inspector” in the introductory clause of the first paragraph by “A public servant authorized in accordance with this division”;

(2) by replacing “this section” in the second paragraph by “this Act”.

42. The Act is amended by inserting the following divisions after section 69:

“DIVISION II

“ORDERS

“69.1. Where the Minister is of the opinion that an area or natural setting recognized or designated under this Act or any other natural setting that is remarkable because of the rarity or exceptional interest of one of its biophysical characteristics is facing a real or apprehended threat of irreversible degradation, the Minister may make an order, effective for a period of not more than 30 days,

(1) prohibiting access to it, or permitting access only to certain persons or on certain conditions, and directing that a notice be posted to that effect in public view at the entrance to or near the site;

(2) directing that an activity be terminated or that special security measures be taken if the activity poses a threat;

(3) directing that any thing, including any animal or plant, be destroyed in the manner indicated by the Minister, or that certain animals or plants be treated if they pose a threat; or

(4) directing that any other measure the Minister considers necessary be taken to prevent greater threat or to mitigate the effects of or eliminate the threat.

Before making an order against a person, the Minister shall notify the person in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the person at least 15 days to present observations. The Minister may, however, where urgent action is required or so as to prevent serious or irreparable harm or damage, make an order without being bound by such prior obligations. In such a case, the person may, within the time prescribed, present observations to the Minister for a review of the order.

A judge of the Superior Court may cancel the order or reduce its effective period on application by an interested person.

On application by the Minister, a judge of that Court, in addition to directing the person to comply with the order, may also extend or renew the order, or make it permanent, if the judge considers that the area or natural setting is seriously threatened and is of the opinion that the order made by the Minister is appropriate.

The judge may also make any amendment to the order that appears to the judge to be reasonable in the circumstances.

“69.2. An application to a judge under this division must be made according to the rules that apply to contentious proceedings set out in the Code of Civil Procedure (chapter C-25.01).

Applications made by the Minister must be notified to the person or persons they concern, but the judge may waive that requirement if the judge considers that the delay resulting from the notification could unnecessarily imperil the natural setting.

All orders issued must be notified to the person concerned and may in particular be enforced by a peace officer.

Applications are decided by preference and orders issued are enforceable despite an appeal. A judge of the Court of Appeal may, however, suspend the enforcement of an order if the judge considers it necessary in the interest of justice.

“69.3. The Minister may claim the direct and indirect costs of issuing an order from any person to whom the order applies.

If the order is contested before the Superior Court, the claim is suspended until the Court confirms all or part of the order.

“69.4. In the event of non-compliance with an order, the Minister may have it enforced at the expense of the offender.

The costs and interest arising from having the order so enforced constitute a prior claim on any private immovable concerned in the same manner and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code.

Articles 2654.1 and 2655 of the Civil Code apply, with the necessary modifications, to such a claim.

“DIVISION III

“MONETARY ADMINISTRATIVE PENALTIES

“69.5. Persons designated by the Minister may impose monetary administrative penalties on any person who fails to comply with this Act or the regulations in the cases and on the conditions set out in them.

For the purposes of the first paragraph, the Minister shall develop and make public a general framework for applying such administrative penalties in connection with penal proceedings, specifying, in particular, the following elements:

(1) the purpose of the penalties, such as urging the person to take rapid measures to remedy the failure and deter its repetition;

(2) the categories of functions held by the persons designated to impose penalties;

(3) the criteria that must guide designated persons when a failure to comply has occurred, such as the type of failure, its repetitive nature, the seriousness of the effects or potential effects, and the measures taken by the person to remedy it;

(4) the circumstances in which priority will be given to penal proceedings; and

(5) the other procedures connected with such a penalty, such as the fact that it must be preceded by notification of a notice of non-compliance.

The general framework must give the categories of administrative or penal sanctions as defined by the Act or the regulations.

“69.6. No decision to impose a monetary administrative penalty may be notified to a person for a failure to comply with this Act or the regulations if a statement of offence has already been served for a failure to comply with the same provision on the same day, based on the same facts.

“69.7. In the event of a failure to comply with this Act or the regulations, a notice of non-compliance may be notified to the person concerned urging that the necessary measures be taken immediately to remedy the failure. Such a notice must mention that the failure may, in particular, give rise to a monetary administrative penalty and penal proceedings.

“69.8. When a person designated by the Minister imposes a monetary administrative penalty on a person, the designated person shall notify the decision by a notice of claim that complies with section 88.

No accumulation of monetary administrative penalties may be imposed on the same person for failure to comply with the same provision if the failure occurs on the same day and is based on the same facts. In cases where more than one penalty would be applicable, the person imposing the penalty shall decide which one is most appropriate in light of the circumstances and the purpose of the penalties.

“69.9. The person may apply in writing for a review of the decision within 30 days after notification of the notice of claim.

“69.10. The Minister shall designate persons to be responsible for reviewing decisions on monetary administrative penalties. Those persons must not come under the same administrative authority as the persons who impose such penalties.

“69.11. After giving the applicant an opportunity to present observations and produce any documents to complete the record, the person responsible for reviewing the decision shall render a decision on the basis of the record, unless the person deems it necessary to proceed in some other manner. The person may confirm, quash or vary the decision under review.

“69.12. The application for review must be dealt with promptly. The review decision must be written in clear, concise terms, must include reasons, must be notified to the applicant and must state the applicant’s right to contest the decision before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

If the review decision is not rendered within 30 days after receipt of the application or, as applicable, after the expiry of the time required by the applicant to present observations or produce documents, the interest provided for in the fifth paragraph of section 88 on the amount owing ceases to accrue until the decision is rendered.

“69.13. The imposition of a monetary administrative penalty for failure to comply with the Act or the regulations is prescribed by two years from the date on which a public servant authorized to conduct inspections or investigations ascertained that a failure to comply had occurred.

In the absence of evidence to the contrary, the inspection or investigation report constitutes conclusive proof of the date on which it was ascertained that a failure to comply had occurred.

“69.14. If a failure to comply for which a monetary administrative penalty may be imposed continues for more than one day, it constitutes a new failure for each day it continues.

In particular, continuing, day after day, to carry on an activity without holding the required authorization constitutes a new failure for each day this continues.

“69.15. A monetary administrative penalty of \$250 in the case of a natural person and \$1,000 in any other case may be imposed on any person who, in contravention of this Act,

(1) fails to send information or a document required under this Act or the regulations or to send it within the prescribed time;

(2) fails to post a notice as ordered by the Minister or any public servant authorized for that purpose; or

(3) in the case of a natural person, is in an ecological reserve without being authorized to be there.

“69.16. A monetary administrative penalty of \$500 in the case of a natural person and \$2,500 in any other case may be imposed on any person who, in contravention of this Act, fails to comply with any condition of an authorization issued by the Minister under this Act or the regulations.

“69.17. A monetary administrative penalty of \$1,000 in the case of a natural person and \$5,000 in any other case may be imposed on any person who carries on an activity or does something without first obtaining an authorization required under this Act or the regulations.

“69.18. A monetary administrative penalty of \$2,000 in the case of a natural person and \$10,000 in any other case may be imposed on any person who

(1) carries on a prohibited activity in an area or natural setting governed by this Act;

(2) damages an area or natural setting governed by this Act or destroys or damages property forming part of it; or

(3) fails to comply with an order made under this Act.

“69.19. The Government may, in a regulation made under this Act, specify that a failure to comply with the regulation may give rise to a monetary administrative penalty. The regulation may define the conditions for applying the penalty and set forth the amounts or the methods for determining them. The amounts may vary according to, among other things, the seriousness of the failure to comply, without exceeding the maximum amounts set out in section 69.18.

“69.20. A review decision rendered by a person designated by the Minister under section 69.5 and confirming a monetary administrative penalty imposed under this Act or the regulations may be contested by the person concerned before the Administrative Tribunal of Québec.

“69.21. The Minister shall keep a register relating to the monetary administrative penalties imposed by the persons the Minister designates for that purpose under this Act or the regulations.

The register must contain at least the following information:

- (1) the date the penalty was imposed;
- (2) the date and nature of the failure for which, and the legislative and regulatory provisions under which, the penalty was imposed;
- (3) the name of the municipality in whose territory the failure occurred, if applicable;
- (4) if the penalty was imposed on a legal person, the name of the legal person and the address of its head office or of one of its establishments or of the business establishment of one of its agents;
- (5) if the penalty was imposed on a partnership or association without legal personality, the name and address of the partnership or association;
- (6) if the penalty was imposed on a natural person, the person’s name, the name of the municipality in whose territory the person resides and, if the failure occurred during the ordinary course of business of the person’s enterprise, the name and address of the enterprise;
- (7) the amount of the penalty imposed;
- (8) the date of receipt of an application for review and the date and conclusions of the decision;
- (9) the date a proceeding is brought before the Administrative Tribunal of Québec and the date and conclusions of the decision rendered by the Tribunal, as soon as the Minister is made aware of the information;

(10) the date a proceeding is brought against the decision rendered by the Administrative Tribunal of Québec, the nature of the proceeding and the date and conclusions of the decision rendered by the court concerned, as soon as the Minister is made aware of the information; and

(11) any other information the Minister considers of public interest.”

43. The Act is amended by replacing Chapter II of Title V, comprising sections 70 to 77, by the following:

“DIVISION IV

“PENAL PROVISIONS

“70. Whoever

(1) refuses or neglects to send information or a document required under this Act or the regulations or to send it within the prescribed time,

(2) refuses or neglects to post a notice as ordered by the Minister or by a public servant authorized for that purpose, or

(3) in the case of a natural person, is in an ecological reserve in contravention of a provision of this Act,

commits an offence and is liable to a fine of \$1,000 to \$100,000 in the case of a natural person and to a fine of \$3,000 to \$600,000 in any other case.

“71. Whoever

(1) fails to comply with a condition of an authorization issued by the Minister under this Act or the regulations, or

(2) hinders the work of a public servant authorized to conduct an inspection or investigation under this Act, refuses to comply with one of his or her orders or refuses to lend assistance to him or her,

commits an offence and is liable to a fine of \$2,500 to \$250,000 in the case of a natural person and to a fine of \$7,500 to \$1,500,000 in any other case.

“72. Whoever

(1) carries on an activity or does something without having obtained the authorization required under this Act or the regulations, or

(2) knowingly makes a false or misleading declaration in order to obtain an authorization required under this Act or the regulations,

commits an offence and is liable to a fine of \$5,000 to \$500,000 in the case of a natural person and to a fine of \$15,000 to \$3,000,000 in any other case.

“73. Whoever

(1) carries on a prohibited activity in an area or natural setting governed by this Act,

(2) damages an area or natural setting governed by this Act or destroys or damages property forming part of it, or

(3) fails to comply with an order made under this Act or, in any way, prevents or hinders its enforcement,

commits an offence and is liable to a fine of \$10,000 to \$1,000,000 in the case of a natural person and to a fine of \$30,000 to \$6,000,000 in any other case.

“74. The fines prescribed by this Act are doubled for a second offence and tripled for a subsequent offence.

Furthermore, if an offender commits an offence under this Act after having previously been found guilty of any such offence and if, without regard to the amounts prescribed for a second or subsequent offence, the minimum fine to which the offender was liable for the first offence was equal to or greater than the minimum fine prescribed for the second offence, the minimum and maximum fines become, if the prosecutor so requests, those prescribed in the case of a second or subsequent offence.

This section applies to prior findings of guilt pronounced in the two-year period preceding the second offence or, if the minimum fine to which the offender was liable for the prior offence is that prescribed in section 73, in the five-year period preceding the second offence. Fines for a third or subsequent offence apply if the penalty imposed for the prior offence was the penalty for a second or subsequent offence.

“75. If an offence under this Act is committed by a director or officer of a legal person, the minimum and maximum fines that would apply in the case of a natural person are doubled.

“76. If an offence under this Act continues for more than one day, it constitutes a separate offence for each day it continues.

In particular, whoever continues, day after day, to carry on an activity without holding the required authorization also commits a separate offence for each day and is liable to the penalties prescribed in section 72.

“77. Whoever does or omits to do something in order to assist a person to commit an offence under this Act, or advises, encourages, incites or leads a person to commit such an offence, is considered to have committed the same offence.

“78. In any penal proceedings relating to an offence under this Act, proof that the offence was committed by an agent, mandatary or employee of any party is sufficient to establish that it was committed by that party, unless the party establishes that it exercised due diligence and took all necessary precautions to prevent the offence.

“79. If a legal person or an agent, mandatary or employee of a legal person commits an offence under this Act, the directors or officers of the legal person are presumed to have committed the offence, unless it is established that they exercised due diligence and took all necessary precautions to prevent the offence.

For the purposes of this section, in the case of a partnership, all partners, except special partners, are presumed to be directors of the partnership, unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership.

“80. In determining the penalty, the judge may take into account aggravating factors such as

(1) the seriousness of the harm or damage, or of the risk of harm or damage, to biological diversity, including to human beings;

(2) the particular nature of the area or natural setting affected, for example, whether the feature affected is unique, rare, significant or vulnerable;

(3) the intentional, negligent or reckless nature of the offence;

(4) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;

(5) the cost to society of repairing the harm or damage;

(6) the dangerous nature of the substances resulting in the offence;

(7) the behaviour of the offender after committing the offence, in particular whether the offender attempted to cover up the offence or omitted to take rapid measures to prevent or limit the consequences or remedy the situation;

(8) the increase in revenues or decrease in expenses that the offender obtained, or intended to obtain, by committing the offence or by omitting to take measures to prevent it; and

(9) the failure to take reasonable measures to prevent the commission of the offence or limit its effects despite the offender's financial ability to do so, given such considerations as the size of the offender's undertaking or the offender's assets, turnover or revenues.

A judge who, despite the presence of an aggravating factor, decides to impose the minimum fine must give reasons for the decision.

“81. On an application made by the prosecutor and submitted with the statement of offence, the judge may impose on the offender, in addition to any other penalty, a further fine not exceeding the financial benefit realized by the offender as a result of the offence, even if the maximum fine has also been imposed.

“82. In the judgment, the judge may order an offender found guilty of an offence under this Act or the regulations

(1) to refrain from any action or activity that may lead to the continuation or repetition of the offence;

(2) to perform any action or carry on any activity to prevent the offence from being continued or repeated;

(3) to take one or more of the following measures, with priority given to those the judge considers most appropriate for the conservation of biological diversity:

(a) to restore things to the state they were in prior to the offending act;

(b) to restore things to a state approaching their original state;

(c) to implement compensatory measures;

(d) to pay an indemnity, in a lump sum or otherwise, for repair of the damage resulting from the commission of the offence; or

(e) to pay, as compensation for the damage resulting from the commission of the offence, a sum of money to the Green Fund established under section 15.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) or to the Fund for the Protection of the Environment and the Waters in the Domain of the State established under section 15.4.38 of that Act;

(4) to provide security or deposit a sum of money to guarantee performance of the offender's obligations; or

(5) to make public the finding of guilt and any prevention or repair measures imposed, under the conditions determined by the judge.

Moreover, if the Minister, in administering this Act, has taken restoration or compensatory measures in the place and stead of the offender, the judge may order the offender to reimburse the Minister for the direct and indirect costs of such measures, including interest.

“83. The prosecutor must give the offender at least 10 days’ prior notice of an application for restoration or for compensatory measures, or of any request for an indemnity, a sum of money to be paid into the Fund for the Protection of the Environment and the Waters in the Domain of the State or a reimbursement of costs to the Minister, unless the parties are in the presence of a judge. In that case, the judge must, before rendering an order and at the request of the offender, grant the offender what the judge considers a reasonable period of time in which to present evidence with regard to the prosecutor’s application or request.

“84. If an offender fails to comply with a court order, the Minister may restore premises to their original state at the offender’s expense.

The Minister may claim the direct and indirect restoration costs from the offender in the same manner as any debt due to the Government.

“85. The prescription period for penal proceedings for offences under this Act is the longer of

(1) five years from the date the offence was committed; and

(2) two years from the date on which the inspection or investigation that led to the discovery of the offence began if false or misleading declarations were made to the Minister or to the public servant authorized to conduct an inspection or investigation under this Act.

In the cases referred to in subparagraph 2 of the first paragraph, the certificate indicating the date on which the inspection or investigation began constitutes, in the absence of evidence to the contrary, conclusive proof of the date on which the inspection began.

“86. In all civil or penal proceedings instituted under this Act, the cost of any sampling, analysis, inspection or investigation, at the rate established by regulation of the Minister, is to be included in the cost of the proceedings.

Expenses incurred by the Minister to determine the nature of the work required to restore things to their original state or to a state approaching their original state, or to implement compensatory measures are also to be included in the cost of proceedings.

“87. The Minister shall keep a register of the following information relating to findings of guilt for offences under this Act or the regulations:

(1) the date of the finding of guilt;

- (2) the nature of the offence and the legislative or regulatory provisions under which the offender was found guilty;
- (3) the date of the offence and the name of the municipality in whose territory it was committed, if applicable;
- (4) if the offender is a legal person, the name of the legal person and the address of its head office or of one of its establishments or of the business establishment of one of its agents;
- (5) if the offender is a partnership or association without legal personality, the name and address of the partnership or association;
- (6) if the offender is a natural person, the person's name, the name of the municipality in whose territory the person resides and, if the offence was committed during the ordinary course of business of the person's enterprise, the name and address of the enterprise;
- (7) if the offender is an officer or director of a legal person, of a partnership or of an association without legal personality, the officer's or director's name, the name of the municipality in whose territory the officer or director resides and, as applicable, the name of the legal person and the address of its head office or of one of its establishments or of the business establishment of one of its agents, or the name and address of the partnership or association;
- (8) the penalty imposed by the judge;
- (9) the date a proceeding is brought against the decision rendered, the nature of the proceeding and the date and conclusions of the decision rendered by the competent court, as soon as the Minister is made aware of the information; and
- (10) any other information the Minister considers of public interest.

“DIVISION V

“CLAIM AND RECOVERY

“88. The Minister may claim payment from a person of any amount owed to the Minister under this Act or the regulations by notification of a notice of claim. However, in the case of a monetary administrative penalty, the claim is made by the person designated by the Minister under section 69.5.

A notice of claim must state the amount of the claim, the reasons for it and the time from which it bears interest. In the case of a monetary administrative penalty, it must mention the right to obtain a review of the decision and the time limit for applying for a review. In other cases, the notice must mention the right to contest the claim before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

The notice must also include information on the procedure for recovery of the amount claimed, in particular with regard to the issue of a recovery certificate under section 93 and its effects. The person concerned must also be advised that failure to pay the amount owing may give rise to the refusal, amendment, suspension or revocation of any authorization issued under this Act or the regulations and, if applicable, that the facts on which the claim is founded may result in penal proceedings.

If the notice concerns more than one person, the debtors are solidarily liable.

Unless otherwise provided, the amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), from the 31st day after notification of the notice.

Notification of a notice of claim interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

“89. A notice of claim, other than one notified in accordance with section 69.8, may be contested before the Administrative Tribunal of Québec, by the person concerned, within 30 days after notification of the notice.

When rendering its decision, the Administrative Tribunal of Québec may make a ruling with respect to interest accrued on the penalty while the matter was pending before the Tribunal.

“90. The directors and officers of a legal person that has defaulted on payment of an amount owed to the Minister under this Act or the regulations are solidarily liable, with the legal person, for the payment of the amount, unless they establish that they exercised due care and diligence to prevent the failure which led to the claim.

“91. The reimbursement of an amount owed to the Minister under this Act or the regulations is secured by a legal hypothec on the debtor’s movable and immovable property.

“92. The debtor and the Minister may enter into a payment agreement with regard to the amount owing. Such an agreement, or the payment of the amount owing, does not constitute, for the purposes of penal proceedings or any other administrative penalty under this Act or the regulations, an acknowledgement of the facts giving rise to it.

“93. If the amount owing is not paid in its entirety or the payment agreement is not adhered to, the Minister may issue a recovery certificate on the expiry of the time for applying for a review of the decision, on the expiry of the time for contesting the review decision before the Administrative Tribunal of Québec or on the expiry of 30 days after the final decision of the Tribunal confirming all or part of the Minister’s decision or the review decision, as applicable.

However, a recovery certificate may be issued before the expiry of the time referred to in the first paragraph if the Minister is of the opinion that the debtor is attempting to evade payment.

A recovery certificate must state the debtor's name and contact information and the amount of the debt.

“94. Once a recovery certificate has been issued, any refund owed to a debtor by the Minister of Revenue may, in accordance with section 31 of the Tax Administration Act (chapter A-6.002), be withheld for payment of the amount due referred to in the certificate.

The withholding interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

“95. On the filing of the recovery certificate at the office of the competent court, together with a copy of the final decision stating the amount of the debt, the decision becomes enforceable as if it were a final judgment of that court not subject to appeal, and has all the effects of such a judgment.

“96. The debtor is required to pay recovery charges in the cases, under the conditions and in the amount determined by the Minister by regulation.

“97. The Minister may, by agreement, delegate to another department or body all or some of the powers relating to the recovery of an amount owing under this Act or the regulations.”

44. Titles VI and VII of the Act, comprising sections 78 to 93, are repealed.

45. The schedule to the Act is repealed.

SUSTAINABLE FOREST DEVELOPMENT ACT

46. Section 14 of the Sustainable Forest Development Act (chapter A-18.1) is amended by replacing “or exceptional forest ecosystems” by “, exceptional forest ecosystems or wetlands of interest”.

47. The Act is amended by inserting the following division after section 35:

“DIVISION VII

“WETLANDS OF INTEREST

“35.1. The Minister may, to protect wet forests of high ecological value or of great importance for the maintenance of biological diversity, designate them as wetlands of interest.

The boundaries of such wetlands are established by the Minister with the approval of the minister responsible for keeping the register of protected areas established in accordance with the Natural Heritage Conservation Act (chapter C-61.01).

“35.2. The Minister has the notice of designation of a wetland of interest published in the *Gazette officielle du Québec* and on the department’s website.

Wetlands of interest must be defined and shown on the land use plan provided for in the Act respecting the lands in the domain of the State (chapter T-8.1).

“35.3. The Minister may make any change the Minister considers necessary in order to correct an error, inaccuracy or other incongruity that occurred in establishing the boundaries of a wetland of interest.

The Minister may also change the boundaries of a wetland of interest or revoke its status if the wetland is no longer characterized by the ecological features or biological diversity that initially warranted its protection. However, if a wetland of interest is entered in the register of protected areas established in accordance with the Natural Heritage Conservation Act (chapter C-61.01), the Minister must first obtain the approval of the minister responsible for keeping that register.

“35.4. The Minister keeps the list of designated wetlands of interest up to date.

The list is published on the department’s website and contains at least the following information:

- (1) the number assigned to the wetland of interest;
- (2) the number of the development unit in which the wetland of interest is located; and
- (3) the geographical coordinates and the area of the wetland of interest.

The geographical boundaries of a wetland of interest must also be shown on maps posted on the department’s website.

“35.5. Forest development activities are prohibited in a wetland of interest.

The Minister may nevertheless authorize a forest development activity, on the conditions the Minister determines, if the Minister considers it expedient and if the activity is not likely to have an adverse effect on the maintenance of the ecological value or biological diversity of the wetland of interest. If the wetland of interest is entered in the register of protected areas established in accordance with the Natural Heritage Conservation Act (chapter C-61.01), however, the Minister must first consult the minister responsible for keeping that register to obtain an opinion on the impact of the proposed activity.”

48. Section 226 of the Act is amended by replacing “or an exceptional forest ecosystem” by “, an exceptional forest ecosystem or a wetland of interest”.

49. Section 247 of the Act is amended by inserting “, in a wetland of interest” after “ecosystem” in the first paragraph.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

50. Section 149 of the Act respecting land use planning and development (chapter A-19.1) is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) creates, abolishes or amends the boundaries of an area or natural setting designated under the Natural Heritage Conservation Act (chapter C-61.01), a wildlife preserve, a wildlife sanctuary, a wildlife management area or a park;”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

51. Schedule III to the Act respecting administrative justice (chapter J-3) is amended by replacing “and 64” in paragraph 3 by “, 65, 69.20 and 89”.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT DURABLE, DE L'ENVIRONNEMENT ET DES PARCS

52. Section 11 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) the establishment and management of protected areas under the Natural Heritage Conservation Act (chapter C-61.01);”.

PARKS ACT

53. Section 4 of the Parks Act (chapter P-9) is amended

(1) by replacing “designated by the Minister” in the second paragraph by “or body designated by the Minister, such as the Bureau d'audiences publiques sur l'environnement, with the authorization of the minister responsible for the administration of the Environment Quality Act (chapter Q-2)”;

(2) by adding the following paragraphs at the end:

“The person or body designated to hold the public hearing shall, within the time prescribed in the mandate, report his or its findings and analysis to the Minister.

The time limit for holding the public hearing and reporting to the Minister may not exceed 12 months.

The reports are made public by the Minister within 30 days after they are received.

If the Bureau d'audiences publiques sur l'environnement is designated, sections 6.3 to 6.6 of the Environment Quality Act apply, with the necessary modifications."

54. Section 9 of the Act is amended by inserting “, except if the Bureau d'audiences publiques sur l'environnement is designated to hold such a hearing” at the end of paragraph *o*.

ENVIRONMENT QUALITY ACT

55. Section 31.0.3 of the Environment Quality Act (chapter Q-2) is amended by replacing “register of protected areas provided for in section 5 of the Natural Heritage Conservation Act (chapter C-61.01) or in the register of other conservation measures under that Act provided for in section 24.1 of that Act” in subparagraph 3 of the second paragraph by “registers provided for in sections 5, 6.1 and 24.1 of the Natural Heritage Conservation Act (chapter C-61.01)”.

REGULATION RESPECTING THE SUSTAINABLE DEVELOPMENT OF FORESTS IN THE DOMAIN OF THE STATE

56. Section 3 of the Regulation respecting the sustainable development of forests in the domain of the State (chapter A-18.1, r. 0.01) is amended by replacing “a protected area, proposed or permanent, of Category I, II or III of the International Union for Conservation of Nature” in subparagraph 1 of the first paragraph by “an International Union for Conservation of Nature Category I, II or III protected area”.

REGULATION RESPECTING THREATENED OR VULNERABLE PLANT SPECIES AND THEIR HABITATS

57. Section 4 of the Regulation respecting threatened or vulnerable plant species and their habitats (chapter E-12.01, r. 3) is amended by replacing “an ecological reserve, biodiversity reserve, aquatic reserve or man-made landscape within the meaning of” by “an area or natural setting designated under”.

TERMS AND CONDITIONS FOR THE SIGNING OF CERTAIN DOCUMENTS OF THE MINISTÈRE DU DÉVELOPPEMENT DURABLE, DE L'ENVIRONNEMENT ET DES PARCS

58. Section 2.1 of the Terms and conditions for the signing of certain documents of the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001, r. 1) is amended by replacing “in section 34 or 48 of” in paragraph 5 by “in”.

59. Section 8 of the Terms and conditions is amended by striking out “sections 34 and 48 of” in paragraph 2.

REGULATION RESPECTING THE APPLICATION OF THE ENVIRONMENT QUALITY ACT

60. Section 1 of the Regulation respecting the application of the Environment Quality Act (chapter Q-2, r. 3) is amended, in paragraph 6,

(1) by replacing “in aquatic reserves, biodiversity reserves or ecological reserves, or on land set aside for reserve purposes” by “in an area or natural setting designated under the Natural Heritage Conservation Act (chapter C-61.01)”;

(2) by replacing “the Natural Heritage Conservation Act (chapter C-61.01)” by “that Act”.

RULES OF PROCEDURE OF THE BUREAU D’AUDIENCES PUBLIQUES SUR L’ENVIRONNEMENT

61. Section 67 of the Rules of procedure of the Bureau d’audiences publiques sur l’environnement (chapter Q-2, r. 45.1) is amended by replacing “section 39” by “section 36”.

TRANSITIONAL AND FINAL PROVISIONS

62. Sections 46, 48 and 49 of the Natural Heritage Conservation Act (chapter C-61.01), as they read on 18 March 2021, continue to apply to biodiversity reserves and ecological reserves established as at that date under that Act until the coming into force of the first regulation, made under section 44 of the Natural Heritage Conservation Act, as enacted by section 35, that applies to those reserves.

The same applies to the regulations and conservation plans adopted for each of the reserves concerned, as they read on 18 March 2021.

63. Sections 46, 47 and 49 of the Natural Heritage Conservation Act, as they read on 18 March 2021, continue to apply to the Estuaire-de-la-Rivière-Bonaventure aquatic reserve established as at that date under that Act until the coming into force of the first regulation made under section 44 of the Natural Heritage Conservation Act, as enacted by section 35, that applies to that reserve. The same applies to its conservation plan, as it reads on 18 March 2021.

However, that aquatic reserve becomes, without further formality, the Estuaire-de-la-Rivière-Bonaventure Marine Reserve.

64. Sections 34 and 36 of the Natural Heritage Conservation Act, as they read on 18 March 2021, continue to apply to proposed aquatic reserves, proposed biodiversity reserves and proposed ecological reserves established as at that date under that Act. The same applies to the conservation plans adopted for each of the reserves concerned, as they read on 18 March 2021.

Those reserves are continued, without further formality, and are terminated if

(1) the area concerned is designated a protected area under Division III of Chapter II of the Natural Heritage Conservation Act, as enacted by section 35 of this Act, or under another Act; or

(2) the Government publishes a notice to that effect in the *Gazette officielle du Québec*.

65. Sections 27, 29 to 31 and 33 of the Natural Heritage Conservation Act, as they read on 18 March 2021, continue to apply to the following:

(1) the proposed Banc-des-Américains aquatic reserve;

(2) the proposed Anticosti biodiversity reserve;

(3) the proposed Caribous-Forestiers-de-Manouane-Manicouagan biodiversity reserve; and

(4) the proposed Île-Bizard man-made landscape.

Section 64 applies to the projects mentioned in the first paragraph as of the setting aside of the concerned lands in the domain of the State.

Section 35 of the Natural Heritage Conservation Act, as it read on 18 March 2021, continues to apply to the proposed Île-Bizard man-made landscape.

66. The Government may, by regulation, before 19 March 2022, take any other transitional measure necessary to carry out this Act or effectively achieve its purpose.

67. This Act comes into force on 19 March 2021.

2021, chapter 2
**AN ACT TO AMEND VARIOUS PROVISIONS RELATING TO
ASSISTED PROCREATION**

Bill 73

Introduced by Mr. Lionel Garmant, Minister for Health and Social Services

Introduced 11 November 2020

Passed in principle 2 February 2021

Passed 10 March 2021

Assented to 11 March 2021

Coming into force: 11 March 2021, except sections 18 to 20, 31 and 32, which come into force on the date to be determined by the Government

– 2021-11-15: ss. 18-20, 31, 32
 O.C. 1407-2021
 G.O., 2021, Part 2, p. 4613

Legislation amended:

Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01)
Health Insurance Act (chapter A-29)

Regulations amended:

Regulation respecting clinical activities related to assisted procreation (chapter A-5.01, r. 1)
Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5)

Explanatory notes

This Act amends the Act respecting clinical and research activities relating to assisted procreation to introduce new provisions concerning mainly the quality, safety, ethics and planning of assisted procreation clinical activities.

In that respect, the Act provides that all assisted procreation activities, except the prescription of oral ovarian stimulants in the course of basic infertility treatments, must be carried out in a centre for assisted procreation for which a licence has been issued by the Minister of Health and Social Services. The Minister is granted the power to refuse to issue such a licence if the needs of the region where the centre for assisted procreation is to be situated do not warrant issuing one. A central clinical ethics committee is established whose function is to advise any professional who consults it on ethical issues associated with assisted procreation clinical activities.

Certain rules concerning the conservation of gametes and embryos by centres for assisted procreation are modified, as are certain rules concerning the exceptional transfer of two embryos into a woman in the course of *in vitro* fertilization activities. The Minister's inspection powers are strengthened and

(cont'd on next page)

Explanatory notes (*cont'd*)

investigation powers are granted to the Minister. Centres for assisted procreation are required to communicate to the Minister the information the Minister prescribes by regulation that is necessary for public health, service planning and resource allocation purposes. The Act also defines, among other things, the scope of the guidelines that the Collège des médecins du Québec must establish as regards assisted procreation.

The Health Insurance Act is amended to provide that the physician-rendered assisted procreation services determined by regulation are insured services the cost of which is assumed by the Régie de l'assurance maladie du Québec. The Regulation respecting the application of the Health Insurance Act is amended to prescribe which services are considered insured services as regards artificial insemination, *in vitro* fertilization and fertility preservation. In addition, the Act determines the persons for whom those services are considered insured services, by, among other things, establishing criteria relating to their age, and the conditions that must be met for the services to be considered insured services, in particular that they be provided in centres for assisted procreation that hold a licence.

Lastly, the Act includes certain transitional provisions.



Chapter 2

AN ACT TO AMEND VARIOUS PROVISIONS RELATING TO ASSISTED PROCREATION

[Assented to 11 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING CLINICAL AND RESEARCH ACTIVITIES RELATING TO ASSISTED PROCREATION

1. The Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01) is amended by inserting the following section after section 8:

“8.1. A central clinical ethics committee is established by the Minister. The function of the committee is to advise any professional who consults it on ethical issues associated with clinical activities relating to assisted procreation. The committee’s composition and operating conditions are determined by the Minister and published in the *Gazette officielle du Québec*.”

2. Section 10 of the Act is amended

(1) by replacing “and ensures that they are followed” in the first paragraph by “, ensures that they are followed and updates them in keeping with advances in scientific knowledge”;

(2) by inserting “the use of pharmaceutical procedures to stimulate the ovaries, the reasons which justify transferring two embryos in the course of an *in vitro* fertilization activity,” after “diagnosis,” in the second paragraph.

3. Section 10.3 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, the physician may, if acting in accordance with the guidelines drawn up under section 10, transfer two embryos into a woman. The reasons justifying the decision must be entered in the woman’s medical record.”

4. Section 14 of the Act is repealed.

5. Section 14.1 of the Act is amended by replacing “a facility maintained by a health and social services institution within the meaning of the Act respecting health services and social services (chapter S-4.2)” by “a centre operated by an institution referred to in section 3 or having entered into a service agreement in that respect with an institution referred to in that section”.

6. Section 19 of the Act is amended by replacing “in the public interest” at the end of the first paragraph by “if the Minister considers it is in the public interest to do so, in particular in light of the needs of the region in which the centre is to be situated”.

7. The heading of Chapter IV of the Act is amended by replacing “OVERSIGHT” by “INVESTIGATION”.

8. Section 25 of the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

“The inspector may, in carrying out the functions of office,

(1) examine the premises and the property found on them and take photographs or make recordings;

(2) require any information relating to the application of this Act or the regulations and the communication of any related document for examination or reproduction;

(3) conduct tests or analyses and take measurements;

(4) open a container or any equipment used in the course of assisted procreation activities, or request that it be opened; and

(5) order any person on the premises to provide reasonable assistance to the inspector and accompany him or her.

Despite subparagraph 4 of the second paragraph, the inspector may not open a container or any equipment containing biological or hazardous material himself or herself.

An inspector must be accompanied by a person with special expertise or ask the centre for assisted procreation under inspection to have an expert assessment conducted and to provide the inspector with the resulting report, if such an assessment is considered necessary. The expenses incurred for the expert assessment are assumed by the centre.”

9. The Act is amended by inserting the following sections after section 25:

“26. An inspector may, by a request sent by registered mail or personal service, require any person to communicate by registered mail or personal service, within a reasonable time specified by the inspector, any information or document relating to the application of this Act or the regulations.

“26.1. The Minister may designate any person to investigate any matter relating to the application of this Act or the regulations.

“26.2. On request, an inspector or investigator must identify himself or herself and produce a certificate of authority.”

10. Section 27 of the Act is amended by inserting “, a person with special expertise accompanying an inspector, or an investigator” after “inspector”.

11. Section 28 of the Act is amended by inserting “or an investigation” after “inspection”.

12. Section 30 of the Act is amended

(1) by replacing “outside” in paragraph 1 by “elsewhere than”;

(2) by replacing paragraph 6 by the following paragraph:

“(6) prescribe the personal and non-personal information that a centre for assisted procreation must provide to the Minister;”.

13. Section 39 of the Act is replaced by the following section:

“39. Any person who hinders or attempts to hinder, in any way, the exercise of the functions of an inspector or investigator, particularly by deceiving the inspector or investigator by concealment or misrepresentation or, in the case of an inspector, by refusing to provide to the inspector information or a document the inspector is entitled to require, by concealing or destroying a document or property the inspector is entitled to require or examine or by refusing to provide reasonable assistance to the inspector or to accompany the inspector is guilty of an offence and is liable to a fine of \$5,000 to \$50,000 in the case of a natural person and \$15,000 to \$150,000 in all other cases.”

14. Section 42 of the Act is amended by inserting “and section 44” after “Chapter IV” in the first paragraph.

15. Section 44 of the Act is replaced by the following section:

“44. The Minister may require that a centre for assisted procreation communicate, at the time and in the form the Minister determines, the personal and non-personal information the Minister prescribes by regulation that is necessary

(1) for carrying out the functions of the Minister under section 431 of the Act respecting health services and social services (chapter S-4.2); or

(2) for carrying out the functions of the Minister and of the national public health director under the Public Health Act (chapter S-2.2).

Information communicated to the Minister that allows a person who resorted to assisted procreation activities, or a child born of such activities, to be identified is confidential and may not be communicated again by the Minister, even with the consent of the person concerned, except to the following persons and for the following reasons:

(1) to a public health director if its communication is necessary for carrying out the latter's functions of office under the Public Health Act; or

(2) to any person or body if its communication is necessary for carrying out a mandate or performing a contract of enterprise or for services entrusted to the person or body by the Minister.

Information communicated by the Minister to a public health director may be communicated by the public health director to another person or body only for the reasons set out in subparagraph 2 of the second paragraph."

16. The Act is amended by inserting the following section after section 44:

"**44.1.** On the basis of the information obtained under section 44, the Minister communicates to the Collège des médecins du Québec, on request, the statistical data it requires to carry out its functions under section 10, provided the data does not allow a person who resorted to assisted procreation activities, or a child born of such activities, to be identified."

17. Section 45 of the Act is replaced by the following section:

"**45.** Statistics on assisted procreation activities compiled from the information a centre for assisted procreation provides to the Minister must appear in a separate chapter of the department's annual report."

HEALTH INSURANCE ACT

18. Section 3 of the Health Insurance Act (chapter A-29) is amended by replacing subparagraphs *e* and *f* of the first paragraph by the following subparagraph:

"(*e*) assisted procreation services determined by regulation and rendered by a physician."

19. The Act is amended by inserting the following section after section 65.0.4:

"**65.0.5.** Before providing insured services referred to in subparagraph *e* of the first paragraph of section 3 to a person, a physician to whom an agreement applies is bound to provide to the Board all the information and documents the Board requires in order to verify whether the person is eligible for such services.

The Board shall communicate to the physician the result of the verification, including which of the insured services are available to that person."

20. Section 69 of the Act is amended by replacing subparagraph *c.2* of the first paragraph by the following subparagraph:

“(c.2) determine in which cases and on which conditions assisted procreation services must be considered insured services for the purposes of subparagraph *e* of the first paragraph of section 3, in particular by specifying the age at which insured persons may receive those services;”.

REGULATION RESPECTING CLINICAL ACTIVITIES RELATED TO ASSISTED PROCREATION

21. Section 7 of the Regulation respecting clinical activities related to assisted procreation (chapter A-5.01, r. 1) is amended by inserting “and his or her membership number at the Collège des médecins du Québec” at the end of paragraph 2.

22. The Regulation is amended by inserting the following sections after section 7:

“**7.1.** In the 3 years preceding the licence application, the centre’s director must not have had his or her right to practise medicine limited or suspended or have been temporarily struck off the roll in connection with clinical activities related to the licence application.

“**7.2.** In the class of clinical activities, a licence may be issued for the following subclasses of activities:

- (1) sperm, egg or embryo freezing and storage;
- (2) *in vitro* fertilization; and
- (3) preimplantation genetic diagnosis.”

23. Section 15 of the Regulation is amended

- (1) by striking out “a physician or” in paragraph 4;
- (2) by adding the following paragraph after paragraph 4:

“(5) if the centre ceases its activities, see that the clinical activities are transferred to another centre.”

24. Section 16 of the Regulation is replaced by the following section:

“**16.** The prescription of oral agents for ovarian stimulation in the course of basic infertility treatments is the only assisted procreation clinical activity within the meaning of section 2 of the Act which may be carried on elsewhere than in a centre for assisted procreation.”

25. Section 20 of the Regulation is amended by replacing “should death, the dissolution of the union or disagreement occurs” in paragraph 7 by “in case of death, dissolution of the union or disagreement or should they fail to make contact with the centre for more than 5 years”.

26. Section 21 of the Regulation is amended by replacing “, disagreement or where” in the first paragraph by “or disagreement, or should those persons fail to make contact with the centre for more than 5 years or when”.

27. Section 23 of the Regulation is amended by inserting “donation,” after “regarding the”.

28. Section 24 of the Regulation is amended by replacing “conserve, donate, transfer or dispose of those persons’ gametes or embryos in a manner that is acceptable in terms of ethics and recognized by the Minister” by “donate or dispose of those persons’ gametes or embryos according to the intent expressed by those persons provided it is done in an ethically acceptable manner that is recognized by the Minister”.

29. Section 25 of the Regulation is amended

(1) in the introductory clause of the first paragraph,

(a) by striking out “or, in the case of sperm transfer, to a physician,”;

(b) by inserting “only” after “embryos”;

(2) by striking out “physician or” in the second paragraph.

30. Section 27 of the Regulation is amended

(1) by replacing the introductory clause by the following:

“**27.** Every centre for assisted procreation must communicate the following information to the Minister:”;

(2) by replacing “physician or another centre, including the name of the physician or centre” in paragraph 6 by “centre, including the name of the centre”.

REGULATION RESPECTING THE APPLICATION OF THE HEALTH INSURANCE ACT

31. Section 22 of the Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5) is amended

(1) by inserting the following subparagraph after subparagraph iii of paragraph *q*:

“iv. this service is rendered for assisted procreation purposes under Division XII.2, in a centre for assisted procreation holding a licence issued under the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01);”;

(2) by striking out paragraph v.

32. Division XII.2 of the Regulation is replaced by the following division:

“DIVISION XII.2

“ASSISTED PROCREATION SERVICES

“34.3. For the purposes of this Division,

“assisted procreation project” means a project formed by a person alone or by spouses that consists in their obtaining assisted procreation services to have one or more children using, if needed, reproductive material from a person who is not party to the project;

“IVF” means *in vitro* fertilization;

“IVF cycle” means a cycle, during which no more than one ovarian puncture may be included, which begins at the time of the first ovarian stimulation or at the time of the ovarian puncture, as the case may be, and ends when no embryo was produced following the ovarian puncture or when all embryos produced following the ovarian puncture have been transferred;

“modified natural ovulatory cycle” means a cycle during which ovarian stimulation is performed to obtain one or more eggs;

“natural ovulatory cycle” means a cycle during which ovulation occurs spontaneously, without any ovarian stimulation;

“stimulated ovulatory cycle” means a cycle during which ovarian stimulation is performed to increase the number of eggs produced.

“34.4. Assisted procreation services required for artificial insemination and IVF purposes are considered insured services for the person alone or spouses party to the assisted procreation project if

(a) the person alone or spouses are insured persons;

(b) the person alone or either spouse has never before formed an assisted procreation project as part of which insured services referred to in sections 34.7 and 34.8 were provided;

(c) in the case of spouses, either is infertile or unable to reproduce; and

(d) the person alone or either spouse has not undergone voluntary surgical sterilization or had reanastomosis of the uterine tubes or the vas deferens, as the case may be, within the meaning of paragraphs *b* and *c* of section 34.2.

Every person party to the assisted procreation project must declare, using the form provided by the Board, that he or she meets the conditions prescribed in subparagraphs *a* to *d* of the first paragraph and that the information provided in the form is accurate and complete.

“34.5. Assisted procreation services required for artificial insemination and IVF purposes are considered insured services for an insured person who contributes to the assisted procreation project referred to in section 34.4, without being party to the project, by providing reproductive material free of charge.

“34.6. Assisted procreation services required for artificial insemination and IVF purposes are considered insured services only if

(a) the woman is 18 years of age or over and less than 41 years of age,

i. for artificial insemination, at the time of the ovarian stimulation during a stimulated ovulatory cycle or modified natural ovulatory cycle, on the first day of the menstrual cycle during a natural ovulatory cycle, and at the time of every insemination; or

ii. for IVF, at the time of the ovarian stimulation during a stimulated ovulatory cycle or modified natural ovulatory cycle, or at the time of the ovarian puncture during a natural ovulatory cycle;

(b) the woman is less than 42 years of age at the time of the last frozen embryo transfer; and

(c) the man is 18 years of age or over at the time the first service is provided in the course of the assisted procreation project.

“34.7. The following assisted procreation services required for artificial insemination purposes are considered insured services:

(a) according to medical indication, a maximum of six artificial inseminations which include the visit, services required to retrieve sperm, sperm washing and technical procedures, that maximum being renewable after every live birth;

(b) according to medical indication and for every artificial insemination referred to in paragraph *a*, one stimulated ovulatory cycle or modified natural ovulatory cycle, including the agents used, whether oral or injectable; and

(c) either all the sperm straws from a single retrieval in the context of a directed donation or a maximum of six sperm straws from a sperm bank.

“34.8. The following assisted procreation services required for IVF purposes are considered insured services:

(a) services required to retrieve sperm, including the visit and sperm washing, and a single retrieval of sperm by means of a percutaneous epididymal sperm aspiration or of a surgical or microsurgical testicular sperm extraction, according to medical indication;

(b) services required for ovarian stimulation;

(c) services required to retrieve eggs from only one person;

(d) standard fertilization and embryo culture services carried out in the laboratory, including assisted hatching services and sperm microinjection (ICSI) services;

(e) services required to transfer a fresh or frozen embryo or, in accordance with the guidelines drawn up under section 10 of the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01), a maximum of two fresh or frozen embryos;

(f) either one sperm straw from a single retrieval in the context of a directed donation or one sperm straw from a sperm bank; and

(g) freezing and storage of embryos for a maximum of one year.

Those services are considered insured services for a single IVF cycle, which may however include two ovulatory cycles if no egg is obtained at the end of the first ovulatory cycle.

“34.9. The following assisted procreation services required for fertility preservation purposes are considered insured services if they are provided to an insured person before any gonadotoxic treatment involving a serious risk of genetic mutation to the gametes or of permanent infertility or before the radical exeresis of the testicles or ovaries present:

(a) ovarian stimulation services;

(b) egg or ovarian tissue retrieval services;

(c) services to retrieve sperm or testicular tissue, including the visit and sperm washing, and a single retrieval of sperm by means of a percutaneous epididymal sperm aspiration or of a surgical or microsurgical testicular sperm extraction, according to medical indication;

(d) standard fertilization and embryo culture services carried out in the laboratory, including assisted hatching services and sperm microinjection (ICSI) services; and

(e) services to freeze and store sperm, eggs, ovarian or testicular tissue or embryos for a 5-year period or until the insured person has reached the age of 25, whichever is later.

34.10. To be considered insured services for the purposes of subparagraph *e* of the first paragraph of section 3 of the Act, the assisted procreation services mentioned in sections 34.7 to 34.9 must be rendered in a centre for assisted procreation holding a licence issued by the Minister under the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01).

34.11. The services required for the prescription of oral agents for ovarian stimulation as part of basic infertility treatments rendered by a physician must be considered insured services for the purposes of subparagraph *e* of the first paragraph of section 3 of the Act.”

TRANSITIONAL AND FINAL PROVISIONS

33. A person, partnership or health and social services institution that does not hold a licence to operate a centre for assisted procreation and that, on 11 March 2021, operates premises carrying out assisted procreation clinical activities for which no licence was required before that date has until 11 March 2022 to obtain such a licence.

34. A centre for assisted procreation may donate or dispose of the gametes or embryos it conserves for a person and, as the case may be, the person’s spouse if, on 11 March 2021 or after that date, more than five years have elapsed since those persons last contacted the centre to communicate their intent regarding the donation, conservation or disposal of the gametes or embryos. The gametes or embryos must be donated or disposed of in an ethically acceptable manner recognized by the Minister.

35. A person receiving *in vitro* fertilization services on the date of coming into force of section 32 may ask his or her attending physician to have the remainder of the services for that *in vitro* fertilization cycle become services considered insured services within the meaning of section 34.8 of the Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5), provided the person is eligible for those services under sections 34.4 and 34.6 of the Regulation. Once the services have been received, a person may not obtain other services considered insured services under section 34.8 of the Regulation.

Any reference, in the first paragraph, to sections of the Regulation respecting the application of the Health Insurance Act applies to sections enacted by section 32 of this Act.

36. Persons who are under 21 years of age on the date of coming into force of section 32 of this Act and who, on the day immediately before that date, were receiving insured services listed in paragraph *d* of section 34.3 of the Regulation respecting the application of the Health Insurance Act, as it read at that time, continue to receive those services until they reach 25 years of age.

37. This Act comes into force on 11 March 2021, except sections 18 to 20, 31 and 32, which come into force on the date to be determined by the Government.

2021, chapter 3
**AN ACT RESPECTING THE INSTITUT DE TECHNOLOGIE
AGROALIMENTAIRE DU QUÉBEC**

Bill 77

Introduced by Mr. André Lamontagne, Minister of Agriculture, Fisheries and Food

Introduced 26 November 2020

Passed in principle 4 February 2021

Passed 10 March 2021

Assented to 11 March 2021

Coming into force: on the date or dates to be determined by the Government

– 2021-07-01: ss. 1-96
 O.C. 535-2021
 G.O., 2021, Part 2, p. 1293

Legislation amended:

Financial Administration Act (chapter A-6.001)

General and Vocational Colleges Act (chapter C-29)

Act to promote workforce skills development and recognition (chapter D-8.3)

Election Act (chapter E-3.3)

Act respecting municipal taxation (chapter F-2.1)

Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14)

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2)

Act respecting the Government and Public Employees Retirement Plan (chapter R-10)

Act respecting the Pension Plan of Management Personnel (chapter R-12.1)

Regulations Act (chapter R-18.1)

Legislation repealed:

Act respecting the École de laiterie and intermediate agricultural schools (chapter E-1)

Act to incorporate Ecole Supérieure d'Agriculture de Sainte-Anne de la Pocatière
(1934, 24 George V, chapter 113)

Regulation amended:

Regulation respecting college or university level educational institutions (chapter A-3.01, r. 1)

Explanatory notes

This Act creates the Institut de technologie agroalimentaire du Québec (the Institute), whose main mission is to offer training in the agriculture, agri-food and agro-environmental fields, as well as in any related fields. In addition to college-level technical training, the Institute is allowed to offer university-level

(cont'd on next page)

Explanatory notes *(cont'd)*

programs or secondary-level vocational training programs. Various powers are conferred on the Institute for the pursuit of its mission.

The Act determines the Institute's organizational and operational rules. It establishes, among other things, that the Institute is to be administered by a board of directors composed of 15 members, including two students and three staff representatives. A director general will be appointed by the Government, and an academic director, by the board of directors. The Act also establishes an academic council within the Institute. The main function of such a council would be to advise the board of directors concerning the education regulations, teaching programs and evaluation of learning achievement.

The Act grants the Minister of Agriculture, Fisheries and Food powers of supervision and control over the Institute's activities.

The General and Vocational Colleges Act is amended to allow, among other things, the allocation of subsidies for special programs at the Institute and at the Institut de tourisme et d'hôtellerie du Québec.

Lastly, the Act contains other amending provisions as well as transitional and final provisions necessary for the creation of the Institute, including provisions stating that the Institute is to succeed the administrative unit of the Minister of Agriculture, Fisheries and Food that administers the La Pocatière and Saint-Hyacinthe campuses, and provisions regarding the transfer of employees from that unit to the Institute.



Chapter 3

AN ACT RESPECTING THE INSTITUT DE TECHNOLOGIE AGROALIMENTAIRE DU QUÉBEC

[Assented to 11 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- 1.** An agri-food technology institute is established under the name “Institut de technologie agroalimentaire du Québec” (the Institute).
- 2.** The Institute is a legal person and a mandatary of the State.
- 3.** The Institute’s property forms part of the domain of the State, but the execution of its obligations may be levied against its property.

The Institute binds none but itself when it acts in its own name.

- 4.** The Institute’s head office is at the place determined by the Government. A notice of the location and of any change in location of the head office must be published in the *Gazette officielle du Québec*.

CHAPTER II

MISSION AND POWERS

- 5.** The Institute’s main mission is to offer college-level technical training, in both regular education and continuing education, in the agricultural, agri-food and agri-environmental fields as well as in any related fields. The Institute may also offer training at other levels of instruction.

It is also the Institute’s mission to carry out research as well as knowledge transfer activities and to provide services to meet the needs of the community it serves.

- 6.** The Institute may carry out its mission at various campuses in Québec. It carries on its activities taking into account, if applicable, the specific characteristics of each of its campuses.
- 7.** The Minister may entrust the Institute with any mandate related to the fulfillment of its mission.

The Institute must indicate in its activity report any mandate received under the first paragraph.

8. The College Education Regulations established under section 18 of the General and Vocational Colleges Act (chapter C-29) apply to any program of college studies that the Institute may offer with the authorization of the Minister of Higher Education, Research, Science and Technology.

The basic vocational training regulation established under section 448 of the Education Act (chapter I-13.3) applies to any secondary-level vocational training program that the Institute may also offer with the authorization of the Minister of Education, Recreation and Sports.

Any reference to a college or a school service centre, as applicable, in those Acts, is read as a reference to the Institute. Diplomas or other attestations relating to programs of college studies or to secondary-level vocational training programs are awarded pursuant to the College Education Regulations or the basic vocational training regulation, as applicable.

In addition, the Institute may offer any university-level program with the authorization of the Minister of Higher Education, Research, Science and Technology and award the related degrees, diplomas, certificates or other attestations of university studies.

9. The Institute may offer continuing education courses or activities for which the Institute awards its certificates or other attestations.

10. For the training it offers, the Institute may, subject to section 8,

(1) adopt programs;

(2) establish a general framework for the organization of training services, in particular as regards the admission and registration of students, regular student attendance, the evaluation of learning achievement and the certification of training;

(3) prescribe tuition fees, admission or registration fees for the training services offered and other fees relating to such services; the fees may vary according to the category of students or the training program, course or activity involved;

(4) set the terms of payment for those fees and determine the sanctions and penalties in case of failure to pay or late payment;

(5) determine the cases where withdrawal from a course gives entitlement to a refund of all or part of the tuition fees and the terms of refund for the fees; and

(6) establish the rules of conduct and discipline applicable to the students, including the related sanctions.

The payability and amount of the above fees are governed by the rules applicable on the date the Institute registers a student for courses.

11. For the fulfillment of its mission, the Institute may

(1) manage and operate establishments or facilities for educational purposes, such as farming or food establishments or horticultural parks;

(2) enter into agreements or contracts, in accordance with the law, with any person, in particular an educational institution or school service centre, or any partnership or non-personified association, with a government other than the Gouvernement du Québec or one of its departments or bodies, or with an international organization or a body of such a government or organization;

(3) undertake and offer, in keeping with Québec policy on Canadian intergovernmental affairs and international relations, cooperation programs or activities with a person or entity referred to in paragraph 2 or take part in such programs or activities;

(4) establish a college centre for technology transfer in accordance with the third paragraph of section 17.2 of the General and Vocational Colleges Act;

(5) undertake and offer projects for knowledge transfer, labour training activities, consulting, research, technical assistance to enterprises, innovation and skills development or take part in such projects;

(6) carry out studies or research in education and support those members of its staff who take part in subsidized research programs;

(7) provide services or allow the use of its facilities and equipment for cultural, social, sporting or scientific purposes, priority being given, however, to the needs of its full-time students;

(8) establish the terms governing residency programs and bursaries programs or other forms of financial assistance to encourage excellency and to support, in particular, access to and attendance of the Institute;

(9) create competitions for the awarding of prizes and set the related conditions, and form the juries and determine the rules for evaluating candidates; and

(10) solicit and receive gifts, legacies, subsidies or other contributions, provided that any attached conditions are consistent with the fulfillment of its mission.

12. No person may, unless authorized by the Institute, lead others to believe that a title or designation or that a name of a course, diploma, prize or competition is from the Institute.

13. The Institute may, with the Government's authorization, be granted any immovable real rights or acquire by agreement immovable property in favour of the domain of the State. If the immovable property acquired forms part of the domain of the State, the Act respecting duties on transfers of immovables (chapter D-15.1) does not apply.

The Institute may also, with the Government's authorization, build, enlarge, convert, hypothecate or alienate immovable property.

14. Any contract that allows the total or partial use of an immovable of the Institute is deemed to contain a clause allowing the Institute to cancel the contract if the other contracting party or any person exhibits behaviour during such use that could reasonably pose a threat for the physical or psychological safety of the students or of the other persons present.

A notice of cancellation must be sent to the other contracting party. The cancellation takes effect on receipt of the notice. No compensation or indemnity may be claimed by the other contracting party.

15. In the pursuit of its mission, the Institute takes into account and includes, if the Institute considers it appropriate, the policy directions and policies of the Minister of Higher Education, Research, Science and Technology and those of the Minister of Education, Recreation and Sports that relate to students.

16. The Minister may give the Institute directives concerning its policy directions and policies. The Institute must comply with the directives.

Every directive of the Minister is tabled in the National Assembly within 15 days after its approval by the Government if the Assembly is in session or, if it is not sitting, within 15 days of resumption.

CHAPTER III

ORGANIZATION

DIVISION I

BOARD OF DIRECTORS

§1. — *Composition*

17. The Institute is administered by a board of directors composed of 15 members, as follows:

- (1) the director general appointed in accordance with section 41;
- (2) the academic director appointed in accordance with section 44;

(3) eight independent members appointed by the Government, on the recommendation of the Minister;

(4) two members of the teaching staff from the Institute's different campuses appointed by the Government; each member is designated, at a meeting called and presided over by the director general at the campus concerned, by the staff of that campus;

(5) two student members from different campuses appointed in accordance with section 32 of the Act respecting the accreditation and financing of students' associations (chapter A-3.01); and

(6) one member of the Institute's non-teaching staff, appointed by the Government from different campuses on an alternating basis; each member is designated, at a meeting called and presided over by the director general at the campus concerned, by the staff of that campus.

For the purposes of subparagraph 3 of the first paragraph, members who qualify as independent directors within the meaning of section 4 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) are independent. Sections 5 to 8 of that Act apply to those members, with the necessary modifications. The independent members are appointed taking into consideration the expertise and experience profiles approved by the board and their interest in training and agri-food and after consultation with the education, agri-food and labour sectors. The independent members must include at least one member of the *Ordre professionnel des comptables professionnels agréés du Québec*.

For the purposes of subparagraphs 4 and 5 of the first paragraph, if the Institute has more than two campuses, the members are appointed on an alternating basis from the different campuses.

For the purposes of subparagraph 5 of the first paragraph, in the absence of an accredited students' association or students' association alliance, the two student members are elected by a majority of the votes cast by their peers at a meeting called and presided over by the director general at each of the campuses concerned.

18. The chair of the board of directors is designated by the Government from among the independent members.

The board members designate, from among those who are independent, one member to act as vice-chair.

19. The composition of the board of directors must tend towards gender parity. In addition, appointments to the board must ensure the presence of at least one young person who is 35 years of age or under at the time of his or her appointment and be representative of Québec society, including by ensuring the presence of persons from a variety of communities.

20. The chair of the board of directors is appointed for a term of up to five years, the other independent members are appointed for a term of up to four years, the members representing the staff are appointed for a term of three years, and the student members are appointed for a term of one year.

The term of an independent member may be renewed twice to serve in that capacity only, for a consecutive or non-consecutive term. In addition to terms served as a board member, the chair of the board may be reappointed twice to serve in that capacity, for a consecutive or non-consecutive term. The term of the members representing the staff may not be renewed and the term of the student members may be renewed once to serve in that capacity, for a consecutive or non-consecutive term.

At the end of their term, those board members remain in office until replaced, reappointed or re-elected.

21. Board members, other than the director general and the academic director, are not remunerated, except in the cases, on the conditions and to the extent determined by the Government. They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

22. Vacancies on the board of directors are filled in accordance with the rules of appointment to the board.

The position of a member whose number of absences reaches the threshold prescribed by the Institute's by-laws, in the cases and circumstances they specify, is vacant.

§2.— Operation and responsibilities

23. The board of directors exercises all the powers necessary to manage, or supervise the management of, the Institute's activities and internal affairs.

The board must adopt by-laws establishing its operating rules.

The board determines the Institute's strategic directions and sees to their implementation.

The board is accountable to the Government, and its chair is answerable to the Minister, for the Institute's decisions.

24. The board of directors exercises the functions described in sections 15 to 18 of the Act respecting the governance of state-owned enterprises, with the necessary modifications.

25. In preparing the Institute's strategic plan, the board of directors takes into account the strategic plans established by the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, the Ministère de l'Enseignement supérieur,

de la Recherche, de la Science et de la Technologie and, if the Institute offers a secondary-level vocational training program, the Ministère de l'Éducation, du Loisir et du Sport.

The board sends its strategic plan and any update of the plan to the Minister.

26. The chair of the board of directors presides at board meetings, sees to the proper operation of the board and assumes any other functions assigned by the Institute's by-laws or entrusted to the chair by the board.

The chair of the board evaluates the performance of the other board members according to criteria established by the board and sees to the proper operation of the board committees.

In addition, the chair must call an extraordinary board meeting when he or she receives a written request of a majority of the board members in office.

27. If the chair is absent or unable to act, the vice-chair acts as the chair. If the vice-chair is also absent or unable to act, the board may designate an independent member to exercise the chair's functions.

28. The quorum at board meetings is the majority of the members, including the chair or the member who assumes the chair's functions.

In the case of a tie vote, the chair or, in the absence of the chair, the member who assumes the chair's functions, has a casting vote.

29. The board of directors may hold its meetings anywhere in Québec and the members may participate in the meetings by means of equipment enabling all participants to communicate with one another in real time. In such cases, they are considered to be present at the meeting.

30. The board members may waive notice of a meeting. Their attendance at a board meeting constitutes a waiver of notice, unless they are present to contest the legality of the calling of the meeting.

31. A written resolution signed by all the board members entitled to vote on that resolution has the same value as if adopted during a meeting of the board of directors.

A copy of the resolution must be kept with the minutes of the proceedings or any other equivalent record book.

32. The minutes of board meetings, approved by the board and signed by the chair or another person authorized to do so by the Institute's by-laws, are authentic, as are the documents and copies emanating from the Institute or forming part of its records, provided they are signed or certified by an authorized person.

33. No act, document or writing binds the Institute unless it is signed by the chair, the director general or, to the extent determined by the Institute's by-laws, a staff member of the Institute.

Unless otherwise provided in the by-laws, a signature may be affixed on a document by any means.

34. In no case may the director general, the academic director or the board members who are members of the Institute's staff, on pain of forfeiture of office, have any direct or indirect interest in a body, enterprise or association causing their personal interest to conflict with the Institute's interest. However, such forfeiture is not incurred if such an interest devolves to them by succession or gift, provided that they renounce or dispose of it with dispatch.

The other board members who have a direct or indirect interest in a body, enterprise or association causing their personal interest to conflict with the Institute's interest must, on pain of forfeiture of office, disclose it in writing to the chair and refrain from participating in any discussion or decision pertaining to the body, enterprise or association in which they have an interest or in any part of a meeting during which the interest is discussed.

35. The director general, the academic director or the board members who are members of the Institute's staff must, on pain of forfeiture of office, refrain from voting on any matter concerning their employment status, remuneration, employee benefits and other conditions of employment, or those of the category of employees to which they belong. They must also, after having been given an opportunity to submit observations on the matter, withdraw from the meeting while the matter is discussed or voted on.

The first paragraph applies in the same manner to the board members who are members of the Institute's staff, except the director general and the academic director, with respect to any matter concerning the remuneration, employee benefits and other conditions of employment of other categories of employees of the Institute.

36. If a board member is sued by a third party for an act done in the exercise of the functions of office, the Institute assumes the board member's defence and pays any damages awarded as compensation for the injury resulting from the act. In penal or criminal proceedings, however, the Institute pays the board member's defence costs only if the board member had reasonable grounds to believe that his or her conduct was in conformity with the law, or was discharged or acquitted.

Despite the first paragraph, the Institute does not assume the member's defence and does not pay any damages awarded as compensation for the injury resulting from the act if the member committed a gross fault or a personal fault separable from the functions of office.

§3.— *Committees of the board of directors*

37. The board of directors may establish an executive committee responsible for managing the Institute's current business, which sees to the implementation of the board's decisions and carries out the mandates given to it by the board.

The executive committee also exercises the functions and powers the board may delegate to it. However, no powers set out in section 10, paragraph 4 of section 11, section 13, the second and third paragraphs of section 23, and sections 24 and 46 may be delegated to the executive committee.

38. The executive committee is composed of the chair, who presides over the committee, as well as the director general and the other persons elected by the board of directors, a majority of whom are independent members.

39. The board of directors must establish an audit committee and a governance, ethics and human resources committee.

Those committees are composed exclusively of independent members. In addition, the audit committee must include members with accounting and financial expertise and at least one of them must be a member of the Ordre professionnel des comptables professionnels agréés du Québec.

The chair of the board may participate in the meetings of the committees.

40. The audit committee and the governance, ethics and human resources committee exercise the functions and obligations provided for respectively in sections 24 and 25 and sections 22 and 27 of the Act respecting the governance of state-owned enterprises, with the necessary modifications.

DIVISION II

DIRECTOR GENERAL

41. The Institute's director general is appointed by the Government on the recommendation of the board of directors, taking into consideration the expertise and experience profile approved by the board.

If, within a reasonable time, the board does not recommend a candidate for the position of director general, the Government may appoint the director general after notifying the board members.

The director general is appointed for a renewable term of up to five years.

The director general's remuneration, employee benefits and other conditions of employment are determined by the Government.

42. Under the authority of the board of directors, the director general is responsible for the direction and management of the Institute, in accordance with its by-laws and policies. The office of director general is a full-time position.

The director general proposes strategic directions to the board, as well as a capital plan and an operating plan for the Institute.

43. If the director general is absent or unable to act, the academic director exercises the director general's functions and powers. If the academic director is also absent or unable to act, the board of directors may designate a person from among those who exercise a management function within the Institute to exercise the director general's functions and powers.

DIVISION III

ACADEMIC DIRECTOR AND OTHER STAFF MEMBERS

44. The Institute's academic director is appointed by the board of directors, taking into consideration the expertise and experience profile approved by the board.

The academic director is appointed for a renewable term of up to five years.

The academic director works under the authority of the director general and deals with academic matters.

45. The Institute's other staff members are appointed in accordance with the staffing plan and the standards established by a by-law of the Institute.

46. Subject to the provisions of a collective agreement, the Institute determines the standards and scales of remuneration, employee benefits and other conditions of employment of its staff members in accordance with the conditions defined by the Government.

47. Members of the Institute's staff who have a direct or indirect interest in an enterprise that may cause their personal interest to conflict with the Institute's interest must, on pain of forfeiture of office, disclose it in writing to the Institute's director general.

DIVISION IV

ACADEMIC COUNCIL

48. An academic council is established within the Institute.

49. The functions of the academic council are to advise the board of directors and to give its opinion or make recommendations to the board on any matter concerning the education regulations, teaching programs and evaluation of

learning achievement, including the procedures for the certification of studies applicable to those programs.

Likewise, the academic council may also make recommendations to the board and refer any matter to the director general that, in the academic council's opinion, requires the board's attention.

50. The Institute's by-laws determine the composition of the academic council and establish the council's operating rules.

The academic council must include at least the following persons:

- (1) the academic director, who is the chair;
- (2) at least one member of the Institute's staff who is responsible for programs of studies, appointed by the board;
- (3) at least one teacher and one member of the non-teaching professional staff, respectively elected by their peers; and
- (4) at least one student attending the Institute, appointed in accordance with section 32 of the Act respecting the accreditation and financing of students' associations.

CHAPTER IV

FINANCIAL PROVISIONS

51. The Institute's fiscal year ends on 30 June.

52. The Institute's annual budget and multi-year budgetary estimates submitted to the Minister must take into account the policy directions and policies mentioned in section 15.

53. If, on 1 July, the Institute has not adopted its annual budget, it may incur, for that month, expenditures equal to one-twelfth of the amount of its expenditures for the preceding fiscal year.

The same applies for each month of the fiscal year in progress if, on the first day of the month, the budget has not been adopted.

54. The Institute may not, in a fiscal year, make payments or assume obligations in excess of the sums at its disposal for the fiscal year in which such payments or obligations are made or assumed.

This section does not prevent the Institute from making a commitment for a term that exceeds one fiscal year.

55. The Institute may not, without the Government's authorization, contract a loan that causes the total of its outstanding loans to exceed the amount determined by the Government.

56. The Government may, on the conditions and according to the terms it determines,

(1) guarantee payment of the principal of and interest on any loan contracted by the Institute and the performance of any of its obligations; and

(2) authorize the Minister of Finance to advance to the Institute any amount considered necessary to pursue its mission.

The sums required for the purposes of this section are taken out of the Consolidated Revenue Fund.

57. The Institute may invest funds, provided the investments are short-term and made as follows:

(1) in securities issued or guaranteed by the Government of Canada, the Gouvernement du Québec or the government of another Canadian province;

(2) in securities issued by the municipalities of Québec; or

(3) in deposits with a bank or deposit institution authorized under the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2), or in certificates, notes or other short-term securities or instruments issued or guaranteed by a bank or any such institution.

58. Not later than 1 December each year, the Institute must file its financial statements with the Minister together with a report on its activities for the preceding fiscal year.

The financial statements and the activity report must contain all the information required by the Minister.

The Minister must table the financial statements and the activity report in the National Assembly within 30 days of receiving them or, if the Assembly is not sitting, within 30 days of resumption.

59. The Institute's books and accounts are audited by the Auditor General every year and whenever so ordered by the Government; the Auditor General may, with the approval of the Government, designate another auditor.

The report of the Auditor General or of the auditor designated by the Auditor General must be submitted with the Institute's activity report and financial statements.

CHAPTER V**SUPERVISORY AND CONTROL MEASURES**

60. The Institute must communicate to the Minister any information the Minister requires with respect to its activities.

61. The Minister may designate a person to investigate whether the Institute is complying with this Act or to inquire into any matter relating to the Institute's educational methods, administration or operation.

The person designated by the Minister has, for the purposes of the investigation or inquiry, the immunity and powers of a commissioner appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to impose imprisonment.

The Minister and Deputy Minister possess, by virtue of their office, the authority to make any investigation or inquiry.

62. The Minister may, after having given the Institute an opportunity to present its views, assume the administration of the Institute in the place and stead of the board of directors for a period of not more than 120 days,

(1) where the Institute engages in practices or tolerates a situation incompatible with the pursuit of its mission;

(2) where there has been a gross fault, such as embezzlement, breach of trust or other misconduct by one or more board members; or

(3) where the Institute has been seriously remiss in the performance of its obligations under this Act.

63. No person who acts under the authority of the Minister during the provisional administration period may be prosecuted for an official act performed in good faith in the performance of his or her duties.

64. On ascertaining that a situation described in section 62 has been corrected, the Minister may terminate the provisional administration of the Institute on the date the Minister sets and must subsequently make a report to the Government.

The Minister must also make a report to the Government if the Minister ascertains that it will not be possible to correct the situation before the end of the provisional administration. The Government may, in such a case,

(1) extend the provisional administration, provided each extension does not exceed 90 days; or

(2) declare the members of the board of directors forfeited of office and order the Minister to see to their replacement.

CHAPTER VI**AMENDING PROVISIONS****FINANCIAL ADMINISTRATION ACT**

65. Schedule 2 to the Financial Administration Act (chapter A-6.001) is amended by inserting “Institut de technologie agroalimentaire du Québec” in alphabetical order.

GENERAL AND VOCATIONAL COLLEGES ACT

66. Section 17.1 of the General and Vocational Colleges Act (chapter C-29) is amended

(1) by adding the following sentence at the end of the first paragraph: “Before granting special status to a program of technical studies in the agriculture, agri-food and agro-environmental fields, the Minister shall consult all the colleges concerned with those fields.”;

(2) by adding the following paragraph at the end:

“For the purposes of this section, the Institut de technologie agroalimentaire du Québec is considered to be a college.”

67. Section 17.2 of the Act is amended, in the third paragraph,

(1) by inserting “the Institut de technologie agroalimentaire du Québec and” after “section,”;

(2) by replacing “is considered to be a college” by “are considered to be colleges”.

68. Section 25 of the Act is amended by replacing the third paragraph by the following paragraph:

“Such rules may also provide for the allocation of subsidies to the Institut de technologie agroalimentaire du Québec or the Institut de tourisme et d’hôtellerie du Québec to establish and maintain a college centre for technology transfer, to offer special programs established by the Minister or to carry out activities agreed upon with the Minister. In such cases, the Minister shall also consult the institute concerned before establishing the rules.”

ACT TO PROMOTE WORKFORCE SKILLS DEVELOPMENT AND RECOGNITION

69. Section 7 of the Act to promote workforce skills development and recognition (chapter D-8.3) is amended by inserting “the Institut de technologie agroalimentaire du Québec,” at the beginning of paragraph 6.

ELECTION ACT

70. Section 301.23 of the Election Act (chapter E-3.3) is amended, in subparagraph 2 of the first paragraph,

(1) by striking out “the Act respecting the École de laiterie and intermediate agricultural schools (chapter E-1),”;

(2) by inserting “the Act respecting the Institut de technologie agroalimentaire du Québec (2021, chapter 3),” after “(chapter E-14.1),”.

ACT RESPECTING MUNICIPAL TAXATION

71. Section 204 of the Act respecting municipal taxation (chapter F-2.1) is amended by replacing “or the École nationale de police du Québec” in paragraph 2.1 by “, the École nationale de police du Québec or the Institut de technologie agroalimentaire du Québec”.

72. Section 236 of the Act is amended by replacing “or the École nationale de police du Québec” in subparagraph *a* of paragraph 1 by “, the École nationale de police du Québec or the Institut de technologie agroalimentaire du Québec”.

ACT RESPECTING THE MINISTÈRE DE L’AGRICULTURE, DES PÊCHERIES ET DE L’ALIMENTATION

73. Section 2 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) is amended by striking out the second paragraph.

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

74. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) is amended by inserting “— The Institut de technologie agroalimentaire du Québec” in alphabetical order.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

75. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by inserting “Institut de technologie agroalimentaire du Québec” in alphabetical order in paragraph 1.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

76. Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by inserting “Institut de technologie agroalimentaire du Québec” in alphabetical order in paragraph 1.

REGULATIONS ACT

77. Section 3 of the Regulations Act (chapter R-18.1) is amended by inserting the following paragraph after paragraph 3.0.1:

“(3.0.2) draft by-laws or by-laws of the Institut de technologie agroalimentaire du Québec;”.

REGULATION RESPECTING COLLEGE OR UNIVERSITY LEVEL EDUCATIONAL INSTITUTIONS

78. Section 1 of the Regulation respecting college or university level educational institutions (chapter A-3.01, r. 1) is amended by striking out paragraph 3.

CHAPTER VII**TRANSITIONAL AND FINAL PROVISIONS**

79. The Institut de technologie agroalimentaire du Québec replaces the Minister of Agriculture, Fisheries and Food as concerns the “Institut de technologie agroalimentaire” administrative unit that administers the La Pocatière and Saint-Hyacinthe campuses. It acquires the rights and assumes the obligations of the Minister.

In addition, the Institute becomes, without continuance of suit, a party to all proceedings to which the Procureur général du Québec was a party with respect to that administrative unit.

80. All occurrences in any Act, regulation, by-law or document of the expressions “Institut de technologie agricole de Saint-Hyacinthe”, “Institut de technologie agroalimentaire”, “Institut de technologie agroalimentaire, campus de Saint-Hyacinthe”, “Institut de technologie agroalimentaire, campus de La Pocatière”, “Institut de technologie agroalimentaire de La Pocatière” or “Institut de technologie agroalimentaire de Saint-Hyacinthe” are, unless the context indicates otherwise and with the necessary modifications, replaced by the expression “Institut de technologie agroalimentaire du Québec”.

81. Despite section 17, the Institute’s first board of directors may be composed solely of the members referred to in subparagraphs 1, 2 and 3 of the first paragraph of that section. The members referred to in subparagraphs 4, 5 and 6 of the first paragraph of that section sit on the board on being appointed in accordance with that section and not later than three months after the beginning of the term that begins after the date of coming into force of section 1.

In addition, despite the second paragraph of section 17, the independent members are appointed for the first time by the Government, taking into account their experience and their interest for training and agri-food. These members must come from various sectors of activity.

Despite the first paragraph of section 20, four independent members are appointed to the first board of directors for a term of up to three years.

82. Despite the first paragraph of sections 41 and 44, the first appointment of the director general is made by the Government and that of the academic director is made by the Minister.

83. The admission, registration and tuition fees and the other fees related to the services referred to in sections 8 and 10 as well as their terms of payment and refund determined as at the date of coming into force of section 1 apply until they are replaced or modified in accordance with sections 8 and 10.

84. The policies, directives, standards and rules applicable to the “Institut de technologie agroalimentaire” administrative unit of the Minister of Agriculture, Fisheries and Food become, with the necessary modifications, those of the Institute until they are replaced or amended by the Institute.

The records and other documents of the Minister of Agriculture, Fisheries and Food pertaining to the administrative unit become those of the Institute.

85. The standards of ethics and discipline prescribed in the Public Service Act (chapter F-3.1.1) and the Regulation respecting ethics and discipline in the public service (chapter F-3.1.1, r. 3) apply to the Institute’s employees until the Institute’s board of directors approves a code of ethics applicable to the Institute’s employees.

86. Subject to the conditions of employment applicable to them, all employees of the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation who are assigned to the “Institut de technologie agroalimentaire” administrative unit become employees of the Institute.

87. Any employee transferred to the Institute under section 86 who, on the date of the transfer, was a public servant with permanent tenure may apply for a transfer to a position in the public service or enter a promotion-only qualification process for such a position in accordance with the Public Service Act.

The same applies in the case of an employee transferred to the Institute who, on the date of the transfer, was a public servant who had not acquired permanent tenure, other than a casual employee.

Section 35 of the Public Service Act applies to an employee who participates in such a promotion-only qualification process.

88. An employee referred to in section 87 who applies for a transfer or enters a promotion-only qualification process may apply to the Chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take into account the classification the employee had in the public service on the date of the transfer as well as the years of experience and the level of schooling attained while in the employ of the Institute.

However, before being able to apply for a transfer, an employee referred to in the second paragraph of section 87 who had not completed the probationary period required under section 13 of the Public Service Act before being transferred to the Institute must successfully complete the remainder of the probationary period at the Institute.

If an employee is transferred into the public service under section 87, the deputy minister or the chief executive officer of the body assigns to the employee a classification compatible with the assessment provided for in the first paragraph.

However, an employee referred to in the second paragraph of section 87 who, at the time of his or her transfer to the Institute, had not completed the period of continuous employment required for the purposes of section 14 of the Public Service Act to acquire permanent tenure and who, at the time of his or her transfer to a position in the public service, still has not, after adding the time accumulated in the public service before being transferred to the Institute and the time accumulated as an employee of the Institute, completed the equivalent of that period must complete the remainder of that period from the day of the transfer before obtaining permanent tenure.

If an employee is promoted under section 87, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

89. If some or all of the Institute's operations are discontinued, an employee referred to in section 86 who had permanent tenure at the time of his or her transfer is entitled to be placed on reserve in the public service with the same classification the employee had on the date of the transfer.

An employee referred to in the second paragraph of section 87 is entitled to be placed on reserve in the public service only if, at the time some or all of the Institute's operations are discontinued, the time accumulated in the public service before the employee's transfer to the Institute and the time accumulated as an employee of the Institute is at least equivalent to the continuous period of employment provided for in section 14 of the Public Service Act.

If some of the Institute's operations are discontinued, the employee continues to exercise his or her functions within the Institute until the Chair of the Conseil du trésor is able to assign the employee a position in accordance with section 100 of the Public Service Act.

When assigning a position to an employee referred to in this section, the Chair of the Conseil du trésor determines the employee's classification on the basis of the criteria set out in the first paragraph of section 88.

90. An employee with permanent tenure referred to in section 86 who, in accordance with the conditions of employment applicable to him or her, refuses to be transferred to the Institute, is temporarily assigned to the Institute until the Chair of the Conseil du trésor is able to assign the employee a position in accordance with section 100 of the Public Service Act.

91. Subject to remedies available under a collective agreement or provisions standing in lieu of such remedies, an employee referred to in section 86 who is dismissed may bring an appeal under section 33 of the Public Service Act if he or she was a public servant with permanent tenure on the date of the transfer to the Institute.

The same applies in the case of an employee referred to in the second paragraph of section 87. However, an employee referred to in that paragraph who had not completed the probationary period required under section 13 of the Public Service Act before being transferred to the Institute must successfully complete the remainder of the probationary period at the Institute before being able to bring such an appeal.

92. Until the date that is six months after the date of coming into force of section 1, the Institute may request personnel from the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation.

93. The Act respecting the École de laiterie and intermediate agricultural schools (chapter E-1) is repealed.

94. The Act to incorporate Ecole Supérieure d'Agriculture de Sainte-Anne de la Pocatière (1934, 24 George V, chapter 113) is repealed.

95. The Minister of Agriculture, Fisheries and Food is responsible for the administration of this Act.

96. The Minister must, not later than five years after the date of coming into force of section 1, submit to the Government a report on the carrying out of this Act that sets out the effects of the implementation of the Act on the Institute's mission, activities and management.

The Minister tables the report in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

97. This Act comes into force on the date or dates to be determined by the Government.

2021, chapter 4
**AN ACT TO LIMIT CERTAIN CHARGES IN THE RESTAURANT
INDUSTRY**

Bill 87

Introduced by Mr. André Lamontagne, Minister of Agriculture, Fisheries and Food

Introduced 11 March 2021

Passed in principle 16 March 2021

Passed 16 March 2021

Assented to 16 March 2021

Coming into force: 22 March 2021

Legislation amended: None

Explanatory notes

The purpose of this Act is to temporarily limit the amount of certain charges payable by restaurateurs when they retain the delivery services of a third person while the dining room of their restaurant is completely closed pursuant to the health measures imposed under section 123 of the Public Health Act or whose operating hours are limited because of a curfew prescribed by those measures.

To that end, the Act provides that a third person who provides delivery services to a restaurateur may not, at any time, charge the restaurateur, as a delivery charge, an amount exceeding 15% of the total amount of the order. It also limits the amounts that a third person may charge a restaurateur as a charge for the supply of information technology-based services that can be used to place an order, setting the maximum amounts at 5% or 10% of the total amount of the order, depending on whether or not the third person carries out the delivery for the restaurateur. Furthermore, the Act prohibits a third person from reducing the remuneration they pay or any other payment they make to a person to whom they entrust a delivery activity in order to comply with the limits established above.

In addition, the Act makes it possible for a restaurateur or a person to whom a third person has entrusted a delivery activity to file a complaint with the Minister of Agriculture, Fisheries and Food if the amounts charged to the restaurateur exceed the prescribed limits or if the delivery person's remuneration is reduced.

(cont'd on next page)

Explanatory notes *(cont'd)*

The Minister is given the power to conduct, or commission a person the Minister designates to conduct, an investigation on any matter relating to the application of this Act, as well as to order a third person, when a complaint has been processed or an investigation concluded, to reduce the amounts that person charges a restaurateur or to restore a delivery person's remuneration.

Lastly, penal offences are created to ensure compliance with the measures the Act puts in place.



Chapter 4

AN ACT TO LIMIT CERTAIN CHARGES IN THE RESTAURANT INDUSTRY

[Assented to 16 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

GENERAL PROVISIONS

1. The purpose of this Act is to limit the amount of certain charges payable by restaurateurs when they retain the delivery services of a third person.

2. For the purposes of this Act, “restaurateur” means the operator of a business whose main activity is selling or serving meals or refreshments, in a restaurant, to its patrons.

In addition, delivery services include technology-based services that allow patrons to order meals or refreshments from a restaurateur.

3. The measures provided for by this Act apply at all times to restaurateurs for any restaurant whose dining room is completely closed pursuant to the health measures imposed under section 123 of the Public Health Act (chapter S-2.2). They also apply at all times to restaurateurs for any restaurant whose dining room’s operating hours are limited because of a curfew prescribed by those measures.

The measures provided for in this Act also apply to third persons who provide delivery services to restaurateurs for at least 500 restaurants.

A third person is considered to provide delivery services to a restaurateur if that person takes measures to ensure that such services are provided to the restaurateur or if the person facilitates their provision.

CHAPTER II**LIMITATION OF CHARGES**

4. A third person who provides delivery services to a restaurateur may charge the restaurateur only the following amounts:

(1) as a delivery charge, an amount not exceeding 15% of the total amount of the order if the delivery is carried out by the third person or in that person's name; and

(2) as a charge for the supply of information technology-based services that allow a patron to place an order with a restaurateur,

(a) an amount not exceeding 5% of the total amount of the order if the delivery is carried out by the third person or in that person's name; and

(b) an amount not exceeding 10% of the total amount of the order if the delivery is not carried out by the third person or in that person's name.

For the purposes of the first paragraph, the total amount of the order excludes the amount of the taxes and tip.

5. A third person who entrusts a delivery activity to a person who must carry it out in their name may not reduce the amounts they pay to that person as remuneration or other payment for the activity in order to comply with the provisions of section 4.

CHAPTER III**COMPLAINTS**

6. A restaurateur that has retained the delivery services of a third person, or a person to whom a third person entrusts a delivery activity, may, after requesting the third person by a written notice to comply with section 4 or 5, as applicable, file a complaint with the Minister if the third person fails to remedy the failure.

7. A complaint must be filed electronically in the manner determined by the Minister, which must enable the complainant to provide the following information and documents:

(1) proof of the amounts charged by the third person; and

(2) a copy of the notice sent to the third person.

8. The Minister may require any other information or document from the complainant that the Minister considers necessary to process the complaint.

9. The Minister must dismiss a complaint if

- (1) the complaint is abusive, frivolous or clearly unfounded;
- (2) no notice was sent to the third person concerned;
- (3) the complaint was not filed in accordance with section 7; or
- (4) the complainant refuses or neglects to provide, within the time specified by the Minister, the information or documents the Minister requires.

10. If the Minister is of the opinion that a complaint is admissible, the Minister notifies the third person concerned, who must in turn, within the time determined by the Minister, submit their observations to the Minister and, if applicable, send the Minister a copy of the documents in support of their contentions.

The Minister may, by the notice, require the third person to provide, within the same time, the information or documents the Minister considers useful for processing the complaint or to otherwise provide access to that information or those documents to the Minister.

11. The Minister has 20 days from the date of the notice sent under section 10 to render a decision.

The Minister may attach either of the orders described in section 18, as applicable, to the decision. In such a case, the time the Minister has to render a decision is increased by the time the Minister determines under the second paragraph of that section.

12. The Minister sends, in writing, to the complainant and the third person concerned, any decision the Minister renders regarding a complaint, unless the complaint is dismissed for a reason listed in section 9. In the latter case, only the complainant is informed of the decision.

13. It is forbidden to take a reprisal in any manner whatever against a complainant or to threaten to take a reprisal against them so that they will abstain from filing a complaint.

14. A restaurateur or a person to whom a third person has entrusted a delivery activity and who, in good faith, files a complaint with the Minister incurs no civil liability for doing so.

15. Nothing in this chapter restricts a complainant's right to pursue a remedy based on the same facts as those set out in their complaint.

CHAPTER IV

INVESTIGATION

16. The Minister may, on the Minister's own initiative or on request, conduct an investigation or commission a person the Minister designates to conduct an investigation on any matter relating to the application of this Act.

17. No proceedings may be brought against an investigator for an act performed or omitted in good faith in the exercise of investigation functions.

CHAPTER V

ORDERS

18. The Minister may, when a complaint has been processed or an investigation concluded, order the third person concerned

(1) to reduce any amounts that the third person charges a restaurateur to bring them into compliance with the amounts prescribed in the first paragraph of section 4; and

(2) to restore the amounts that are paid to a person to whom the third person has entrusted a delivery activity if those amounts were reduced in contravention of section 5.

Before making an order, the Minister notifies the third person as prescribed by section 5 of the Act respecting administrative justice (chapter J-3), stating the grounds for the order and the date on which the order is to take effect, and granting the third party a period of time for presenting observations.

CHAPTER VI

PENAL PROVISIONS

19. Anyone who

(1) provides information they know to be false or misleading regarding a complaint filed under Chapter III,

(2) fails to provide any information or document required under the second paragraph of section 10, or

(3) hinders or attempts to hinder the action of an investigator in the exercise of investigation functions or powers, or who hides, destroys or refuses to provide, information, a document or a thing the investigator is entitled to require or examine when exercising those functions

commits an offence and is liable to a fine of \$2,500 to \$250,000 in the case of a natural person and \$7,500 to \$750,000 in all other cases.

20. Anyone who

- (1) contravenes section 4, 5 or 13, or
- (2) contravenes an order described in section 18

commits an offence and is liable to a fine of \$5,000 to \$500,000 in the case of a natural person and \$15,000 to \$1,500,000 in all other cases.

21. The minimum and maximum fines under sections 19 and 20 are doubled for a subsequent offence.

CHAPTER VII

MISCELLANEOUS AND FINAL PROVISIONS

22. The provisions of this Act apply despite any provision to the contrary in an agreement, convention, contract or any other similar instrument.

23. The provisions of this Act cease to have effect on the date the public health emergency declared by the Government on 13 March 2020 is lifted.

24. The Minister of Agriculture, Fisheries and Food is responsible for the administration of this Act.

25. This Act comes into force on 22 March 2021.

2021, chapter 5
**AN ACT TO AMEND MAINLY THE ENVIRONMENT QUALITY
ACT WITH RESPECT TO DEPOSITS AND SELECTIVE
COLLECTION**

Bill 65

Introduced by Mr. Benoit Charette, Minister of the Environment and the Fight Against Climate Change

Introduced 24 September 2020

Passed in principle 11 November 2020

Passed 11 March 2021

Assented to 17 March 2021

Coming into force: 17 March 2021, except

(1) sections 13 and 22, which come into force on the date or dates to be set by the Government;

(2) section 7, except as regards section 53.31.6 of the Environment Quality Act (chapter Q-2), paragraph 2 of section 11 and section 14, which come into force on 31 December 2024.

The Government may, before 31 December 2023, change the date of 31 December 2024 provided under this Act to a later date.

Legislation amended:

Environment Quality Act (chapter Q-2)

Legislation repealed:

Act respecting the sale and distribution of beer and soft drinks in non-returnable containers (chapter V-5.001)

Regulation repealed:

Regulation respecting compensation for municipal services provided to recover and reclaim residual materials (chapter Q-2, r. 10)

Explanatory notes

This Act amends mainly the Environment Quality Act to give the Government the power to require any person, including any person operating an industrial or commercial establishment, who generates residual materials by their activities to develop and implement a selective collection system and a deposit system for certain such materials, and to see to the financing of those systems.

(cont'd on next page)

Explanatory notes *(cont'd)*

The Act gives the Government the powers necessary to regulate the development, implementation and financing of the selective collection system and the deposit system.

The Act also gives the Government the power to mandate a non-profit body to take on the responsibility for developing, implementing and financing, in the place and stead of specific persons, all actions necessary to ensure the operation of the systems. The Government may, in particular, specify the rules regarding the designation of the body, the body's obligations, rights and responsibilities and the obligations, rights and responsibilities that the persons have with respect to the body.

The Act repeals the provisions of the Environment Quality Act concerning the compensation paid to municipalities and certain Aboriginal communities for the services they provide respecting the recovery and reclamation of residual materials, and the Act respecting the sale and distribution of beer and soft drinks in non-returnable containers.

Lastly, the Act contains a monetary administrative penalty and a penal sanction, as well as transitional provisions.



Chapter 5

AN ACT TO AMEND MAINLY THE ENVIRONMENT QUALITY ACT WITH RESPECT TO DEPOSITS AND SELECTIVE COLLECTION

[Assented to 17 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ENVIRONMENT QUALITY ACT

1. Section 53.3 of the Environment Quality Act (chapter Q-2) is amended by replacing “and marketing” in paragraph 1 by “, marketing and other types of distribution”.

2. Section 53.24 of the Act is amended by inserting “, unless a regulation made under this division requires a person to assume a responsibility provided for in the plan, in which case the local municipalities are not bound by the plan as regards that responsibility” at the end of the first paragraph.

3. Section 53.30 of the Act is amended

(1) in the first paragraph,

(a) by replacing “to recover and reclaim or to see to the recovery and reclamation of the designated classes of residual materials, on the conditions fixed” in subparagraph 3 by “or any person to recover and reclaim or to see to the recovery and reclamation of the designated classes of residual materials in accordance with the terms and conditions fixed by regulation”;

(b) in subparagraph 6,

i. by replacing the introductory clause by the following:

“(6) require any person, in particular any person operating an industrial or commercial establishment, who manufactures, markets or otherwise distributes containers, packaging or packaging materials, printed matter or other products, who markets products in containers or packaging acquired for that purpose or, more generally, whose activities generate residual materials,”;

ii. by inserting “terms and” and “, with the goal of extended responsibility of these persons, all while taking into account basic principles of the circular economy and taking into account the social economy within the meaning of the Social Economy Act (chapter E-1.1.1)” after “contribute financially to, on the” and “their activities”, respectively in subparagraph *b*;

- iii. by striking out subparagraph *b.1*;
 - iv. by replacing “as applicable, on the conditions fixed” in subparagraph *c* by “on the terms and conditions fixed”;
- (*c*) in subparagraph 7,
- i. by inserting “, except the requirements prescribed under both subparagraph *b* of that paragraph and, as the case may be, section 53.30.1 or 53.30.2,” after “member of an organization” in the introductory clause;
 - ii. by replacing subparagraph *a* by the following subparagraph:

“(a) the purpose or one of the purposes of which is to develop and implement, as a measure, a system to recover or reclaim residual materials, or to contribute financially to the development and implementation of such a system, in both cases in accordance with the provisions of the regulation and, for matters not provided for by the regulation in accordance with the terms and conditions fixed, under the last paragraph, by an agreement, which must be transmitted to the Minister, between the organization and the Société québécoise de récupération et de recyclage;”;
- (*d*) by replacing subparagraphs 8 to 13 by the following subparagraph:
- “(8) prescribe the information or documents that a person, a municipality, a group of municipalities or an Aboriginal community, represented by its band council, must transmit to a person who must, under a regulation made under subparagraph *b* of subparagraph 6, meet the obligations referred to in the regulation as well as the other terms and conditions applicable to the transmission and the time limit for doing so; the regulation may also prescribe the penalties applicable if the obligations are not met.”;
- (2) in the second paragraph,
- (a) by inserting “, by regulation,” after “The Minister may”;
 - (b) by striking out the last sentence.
- 4.** The Act is amended by inserting the following sections after section 53.30:
- “53.30.1.** A regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30 that requires, as a measure, certain persons to develop, implement and contribute financially to a system of selective collection of certain residual materials, including the collection, transportation, sorting and conditioning of those materials, whenever those materials are stored, to ensure their recovery and reclamation may, in particular,
- (1) determine the products concerned by the system;

(2) prescribe the time limits and the terms and conditions applicable to the entering into of contracts, if applicable, between the persons, the municipalities, the groups of municipalities and any Aboriginal community, represented by its band council, determined in the regulation and the minimum content of such contracts;

(3) determine the terms and conditions applicable to the collection, transportation, sorting and conditioning of the products referred to in paragraph 1, including their storage, where they are considered to be residual materials within the meaning of this Act;

(4) determine, in addition to the persons who are required to develop, implement and contribute financially to the system, the other persons, municipalities, groups of municipalities and Aboriginal communities, represented by their band councils, that are concerned by the system;

(5) determine the obligations, rights and responsibilities of the persons, municipalities, groups of municipalities and Aboriginal communities, represented by their band councils, that are concerned by the system; and

(6) prescribe a mechanism for resolving disputes that may arise following the entering into or performance of contracts referred to in paragraph 2 or the obligation to prescribe such a mechanism in such contracts.

“53.30.2. A regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30 that requires, as a measure, certain persons to develop, implement and contribute financially to a deposit system may, in particular,

(1) determine the products concerned by the system;

(2) prescribe the time limits and the terms and conditions applicable to the entering into of contracts, if applicable, between the persons, the municipalities, the groups of municipalities and any Aboriginal community, represented by its band council, determined in the regulation and the minimum content of such contracts;

(3) determine the terms and conditions applicable to the return, transportation, sorting and conditioning of returnable products, including their storage, to recover and reclaim such products;

(4) determine, in addition to the persons who are required to develop, implement and contribute financially to the system, the other persons, municipalities, groups of municipalities and Aboriginal communities, represented by their band councils, that are concerned by the system;

(5) determine the obligations, rights and responsibilities of the persons, municipalities, groups of municipalities and Aboriginal communities, represented by their band councils, that are concerned by the system;

(6) determine, in particular with respect to the obligations referred to in paragraph 5, the obligations that certain persons concerned by the system must meet as regards their participation in the organization of the return of returnable products;

(7) fix a deposit payable on the purchase of any of the products referred to in paragraph 1 that, upon return, is refundable in whole or, as determined under paragraph 8, in part only, or prescribe the parameters to be used by a body designated under a regulation made under section 53.30.3 to fix such a deposit, which is not payable until it has been approved by the Minister;

(8) determine the non-refundable proportion of the deposit paid under paragraph 7 that constitutes the charge payable for the management, promotion and development of reclamation;

(9) determine the persons who are required to collect and refund, in the cases and on the conditions it prescribes, the deposit fixed under paragraph 7;

(10) fix the indemnity payable for management costs, or the parameters to be used to fix it by a body designated under a regulation made under section 53.30.3, in particular for the handling and storage of products referred to in paragraph 1 following their return, and determine the persons who are entitled to receive such an indemnity, the persons who are required to pay such an indemnity and the terms and conditions applicable to the payment of such an indemnity; and

(11) prescribe a mechanism for resolving disputes that may arise following the entering into or performance of contracts referred to in paragraph 2 or the obligation to prescribe such a mechanism in such contracts.

“53.30.3. The Government may, by a regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30 and, as the case may be, section 53.30.1 or 53.30.2, in particular,

(1) prescribe that the responsibility for developing, implementing and contributing financially to a measure imposed by the regulation on certain persons the regulation determines be conferred, for the period it fixes, on a non-profit body designated by the Minister or the Société québécoise de récupération et de recyclage;

(2) exempt, in whole or in part, persons who are required, under the regulation, to meet obligations that are the responsibility of a body under paragraph 1 from meeting such obligations;

(3) prescribe the rules applicable to the designation of the body referred to in paragraph 1;

(4) prescribe the minimum obligations that the body must meet and the minimum rules that must be provided for in its general by-laws for it to be designated;

(5) prescribe the obligations, rights and responsibilities of the designated body and its method of financing;

(6) prescribe the obligations to the designated body that the persons referred to in paragraph 1 have, in particular the obligations to become a member of the body and to provide the body with the documents and information it requests to enable it to meet the responsibilities and obligations conferred on it by the regulation, prescribe the conditions for preserving and transmitting such documents and information, and determine which such documents and information are public; and

(7) prescribe the documents and information that the designated body must provide to the Minister or the Société québécoise de récupération et de recyclage, determine their form and content and the conditions for preserving and transmitting them, and determine which such documents and information are public.

“53.30.4. The Government is authorized to enter into, with any Aboriginal community referred to in a regulation made under this subdivision, an agreement on any matter concerned by the provisions of the regulation to take into account the community’s reality.

The agreement must pursue the same objectives as those pursued by the provisions of the regulation.

The provisions of the agreement prevail over those of the regulation. However, an Aboriginal community that is party to such an agreement is exempt from the incompatible provisions of the regulation only to the extent that that community complies with the agreement.

The agreement must be tabled in the National Assembly within 15 days of its being entered into or, if the Assembly is not sitting, within 15 days of resumption. It must also be published in the *Gazette officielle du Québec*.”

5. Section 53.31 of the Act is amended by replacing “, destination and mode of recovery or reclamation of the residual materials that are generated, delivered to a third person or taken in charge by the person or municipality” by the following:

“and destination

(1) of those of the products referred to in subparagraph 6 of the first paragraph of section 53.30 that the person or municipality manufactures, markets or otherwise distributes;

(2) of the residual materials generated by the products referred to in subparagraph 1;

(3) of the residual materials that are generated by the activities of the person or municipality, delivered to a third person or taken in charge by the person or municipality.

In addition to the information that may be requested under the first paragraph, information may be requested concerning the mode of recovery or reclamation of the residual materials referred to in subparagraphs 2 and 3 of the first paragraph as well as concerning the costs generated by their recovery or reclamation.”

6. The Act is amended by inserting the following sections after section 53.31:

“53.31.0.1. The Government may, by regulation, fix the indemnity payable to the Société québécoise de récupération et de recyclage for its management costs and other expenses related to a measure the development, implementation and financing of which are imposed on certain persons under a regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30 and, as the case may be, section 53.30.1 or 53.30.2, and the parameters to be used to fix the indemnity.

The Government may also determine the person or persons required to pay the indemnity referred to in the first paragraph and the terms and conditions applicable to its payment.

The indemnity referred to in the first paragraph may not exceed 3% of the annual costs generated by the development and implementation of such a measure.

“53.31.0.2. No municipality or group of municipalities may, on its own initiative, develop or implement, in whole or in part, a system for selective collection of certain residual materials if the development, implementation and financing of such a system are conferred on persons by a regulation made under this division.

The prohibition in the first paragraph applies despite the responsibilities that are provided for with regard to selective collection of certain residual materials in a residual materials management plan that has been adopted by a regional municipality and is in force, or in an Act, a regulation or a charter establishing a municipality.”

7. Subdivision 4.1 of Division VII of Chapter IV of Title I of the Act, comprising sections 53.31.1 to 53.31.20, is repealed.

8. Section 115.24 of the Act is amended by replacing “requested by the Minister under section 31.0.4” in subparagraph 2 of the second paragraph by “requested under section 31.0.4 or under subparagraph 1 of the first paragraph of section 53.31”.

9. Section 115.26 of the Act is amended by inserting the following subparagraph after subparagraph 7 of the first paragraph:

“(7.1) has, on its own initiative, contrary to what is prescribed in section 53.31.0.2, developed or implemented in whole or in part a system for selective collection of certain residual materials if the development, implementation and financing of such a system are conferred, by a regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30 and under section 53.30.1, on persons determined by the regulation;”.

10. Section 115.29 of the Act is amended by replacing “53.31” in paragraph 1 by “subparagraph 2 or 3 of the first paragraph or the second paragraph of section 53.31, section”.

11. Section 115.30 of the Act is amended, in paragraph 1,

(1) by inserting “subparagraph 1 of the first paragraph of section 53.31, section” after “46.10;”;

(2) by striking out “53.31.12 or”.

12. Section 115.32 of the Act is amended by inserting the following paragraph after paragraph 4:

“(5) contravenes the prohibition in section 53.31.0.2;”.

ACT RESPECTING THE SALE AND DISTRIBUTION OF BEER AND SOFT DRINKS IN NON-RETURNABLE CONTAINERS

13. The Act respecting the sale and distribution of beer and soft drinks in non-returnable containers (chapter V-5.001) is repealed.

REGULATION RESPECTING COMPENSATION FOR MUNICIPAL SERVICES PROVIDED TO RECOVER AND RECLAIM RESIDUAL MATERIALS

14. The Regulation respecting compensation for municipal services provided to recover and reclaim residual materials (chapter Q-2, r. 10) is repealed.

TRANSITIONAL AND FINAL PROVISIONS

15. Until the coming into force of section 7 of this Act:

(1) section 53.31.4 of the Environment Quality Act (chapter Q-2) is to be read

(a) as if “not later than 30 June each year,” and “other” were struck out in the first paragraph;

(b) as if “, including the date,” were inserted after “conditions” in the first paragraph;

(c) as if “1 September of a given year” were replaced in the second paragraph by “the date prescribed by a regulation made under the first paragraph”;

(2) section 53.31.5 of the Environment Quality Act is to be read

(a) as if the first paragraph were struck out;

(b) as if “However,” were struck out in the second paragraph;

(3) section 53.31.12 of the Environment Quality Act is to be read as if “and determined in accordance with the second paragraph of section 53.31.3” were inserted at the end of the first paragraph;

(4) section 53.31.14 of the Environment Quality Act is to be read

(a) as if “and, in the case in which a body is designated under a regulation made under section 53.30.3, of that body also” were inserted after “concerned” in the first paragraph;

(b) as if the following paragraph were inserted after the first paragraph:

“If there is more than one certified body, a single schedule shall be established by all of the certified bodies not later than the date fixed by a government regulation. If the bodies do not come to an agreement before that date, the schedule shall be established by the Société québécoise de récupération et de recyclage, which shall have, as of that date, a deadline set by that regulation to establish the schedule.”;

(c) as if “government” were replaced in the fifth paragraph by “Minister”;

(5) section 53.31.15 of the Environment Quality Act is to be read

(a) as if the first paragraph were replaced by the following paragraph:

“The proposed schedule must be sent by the certified body or, if there is more than one certified body, by all of the bodies, if they have come to an agreement on the deadline fixed under section 53.31.14, to the Société québécoise de récupération et de recyclage, together with a report on the consultation prescribed under that section by the deadline fixed by government regulation, which may not be later than 31 December of the year in which the schedule in force expires.”;

(b) as if “Government” in the second paragraph were replaced by “Minister”;

(c) as if “If a certified body fails” and “its” were replaced in the third paragraph by “If there is a failure by a certified body or by certified bodies” and “its or their”, respectively, and as if all occurrences of “Government” were replaced by “Minister”.

16. Compensation provided for in section 53.31.1 of the Environment Quality Act which, on 31 December 2024, has not been paid must be paid in accordance with sections 53.31.1 to 53.31.20 of the Act and with the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials (chapter Q-2, r. 10), as they read before being repealed by this Act, in proportion to the number of months in which the services referred to in section 53.31.1 were provided.

Furthermore, a person referred to in section 53.31.1 is not required to remit the compensation payable under that section if the services were provided by a municipality or an Aboriginal community in connection with a contract entered into by the municipality or the Aboriginal community before 31 December 2024 under a regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30, as amended by section 3 of this Act, and under section 53.30.1, enacted by section 4 of this Act.

A body designated under a regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30 of the Environment Quality Act, as amended by section 3 of this Act, and under sections 53.30.1 and 53.30.3 of the Environment Quality Act, enacted by section 4 of this Act, may, until 31 December 2024, establish, on the basis of the same schedule as that provided for in the first paragraph of section 53.31.14 of the Environment Quality Act, as it read on 17 March 2021, the amount that the persons who are members of the body must pay to it so that it may meet its obligations with respect to a system of selective collection. The establishment of the schedule must, in this case, take into account the fact that the schedule will also be used to establish this amount and the criteria for this are the same as those referred to in the third paragraph of section 53.31.14.

In addition to what is provided for in the fourth paragraph of section 53.31.14 of the Environment Quality Act, as it read on 17 March 2021, the schedule may also determine the terms of payment of the amount to the designated body.

17. Despite section 53.31.0.2 of the Environment Quality Act, enacted by section 6 of this Act, any contract which was entered into by a municipality, group of municipalities or Aboriginal community, represented by its band council, before 24 September 2020 for the purpose, in whole or in part, of providing the services referred to in section 53.31.1 of the Environment Quality Act, as it read before being repealed by this Act, and which, at that date, has not expired, remains in force until the expiry date, unless the municipality, group of municipalities or Aboriginal community concerned decides to terminate it.

If the contract expiry date is before 31 December 2024, the contract may be extended or renewed only for a period ending before that date, despite the provisions of the contract.

If the contract expiry date is on or after 31 December 2024, the contract may not be renewed or extended, despite the provisions of the contract.

18. Despite section 53.31.0.2 of the Environment Quality Act, enacted by section 6 of this Act, any contract entered into after 24 September 2020 by a municipality, group of municipalities or Aboriginal community, represented by its band council, for the purpose, in whole or in part, of providing the services referred to in section 53.31.1 of the Environment Quality Act, as it read before being repealed by this Act, expires not later than 31 December 2024. The renewal of such a contract also expires on that date.

19. An agreement referred to in section 468 of the Cities and Towns Act (chapter C-19) or in article 569 of the Municipal Code of Québec (chapter C-27.1) that provides for the establishment of an intermunicipal management board is not referred to in sections 17 and 18 of this Act.

20. A regulation made under section 53.30 of the Environment Quality Act, as amended by section 3 of this Act, and under section 53.30.1, enacted by section 4 of this Act, may, for the cases provided for in the third paragraph of section 17 of this Act, prescribe a mechanism for compensating the services referred to in section 53.31.1 of the Environment Quality Act, as it read before being repealed by this Act, if the services are provided on or after 31 December 2024.

21. Despite section 13 of this Act, any permit issued under the Act respecting the sale and distribution of beer and soft drinks in non-returnable containers (chapter V-5.001) and any agreement entered into under the Beer and Soft Drinks Distributors' Permits Regulation (chapter V-5.001, r. 1) that is in force on the date of coming into force of that section remains in force until a regulation made under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30, as amended by section 3 of this Act, and section 53.30.2, enacted by section 4 of this Act, terminates it.

22. The Government may, by a regulation made before the date that is two years after the date of coming into force of this section, enact any other transitional measure required to carry out this Act.

23. The provisions of this Act come into force on 17 March 2021, except

(1) sections 13 and 22, which come into force on the date or dates to be set by the Government;

(2) section 7, except as regards section 53.31.6 of the Environment Quality Act, paragraph 2 of section 11 and section 14, which come into force on 31 December 2024.

The Government may, before 31 December 2023, change the date of 31 December 2024 provided under this Act to a later date.

2021, chapter 6
APPROPRIATION ACT NO. 5, 2020–2021

Bill 89

Introduced by Madam Sonia LeBel, Minister Responsible for Government Administration and Chair of the Conseil du trésor

Introduced 23 March 2021

Passed in principle 23 March 2021

Passed 23 March 2021

Assented to 23 March 2021

Coming into force: 23 March 2021

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund a sum of \$1,947,526,000.00, representing the supplementary estimates tabled in March 2021 for the 2020–2021 fiscal year to be voted for each of the portfolio programs listed in Schedule 1.

Moreover, the Act carries over the rules applicable to appropriations already voted in the 2020–2021 fiscal year, which establish the measure under which the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.

Lastly, the Act approves the forecast additional expenditures of the special fund mentioned in Schedule 2.



Chapter 6

APPROPRIATION ACT NO. 5, 2020–2021

[Assented to 23 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the general fund of the Consolidated Revenue Fund a sum not exceeding \$1,947,526,000.00 for the payment of the supplementary estimates of Québec tabled in the National Assembly for the 2020–2021 fiscal year, for which provision has not otherwise been made, being the amount of the appropriations to be voted for each of the programs listed in Schedule 1.

2. The Conseil du trésor may authorize the transfer between programs or portfolios of the portion of an appropriation for which provision has been made to this end, for the purposes of and, where applicable, according to the conditions described in the supplementary estimates tabled in the National Assembly.

Furthermore, it may, in cases other than the transfer of a portion of an appropriation referred to in the first paragraph, authorize the transfer of a portion of an appropriation between programs in the same portfolio, provided such a transfer does not increase or decrease the amount of the appropriation authorized by law by more than 10%, excluding, where applicable, the portion of the appropriation for which provision has been made.

3. The forecast additional expenditures for the special fund mentioned in Schedule 2 are approved for the 2020–2021 fiscal year.

4. This Act comes into force on 23 March 2021.

SCHEDULE 1

CONSEIL EXÉCUTIF

PROGRAM 2

Support Services for the Premier and
the Conseil exécutif

660,020,000.00

660,020,000.00

CULTURE ET COMMUNICATIONS

PROGRAM 2

Support and Development of Culture, Communications and Heritage	83,063,800.00
	<hr/> 83,063,800.00

ÉCONOMIE ET INNOVATION

PROGRAM 4

Economic Development Fund
Interventions

584,392,000.00

584,392,000.00

ÉDUCATION ET ENSEIGNEMENT SUPÉRIEUR

PROGRAM 1

Administration	9,562,800.00
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PROGRAM 2

Support for Organizations	11,917,100.00
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PROGRAM 4

Preschool, Primary and Secondary Education	45,072,500.00
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PROGRAM 6

Development of Recreation and Sports	3,800,000.00
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	70,352,400.00
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FINANCES

PROGRAM 2

Economic, Taxation, Budgetary
and Financial Activities160,000,000.00

160,000,000.00

FORÊTS, FAUNE ET PARCS

PROGRAM 2

Management of Forest Resources	11,600,000.00
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PROGRAM 3

Management of Wildlife Resources and Parks	8,000,000.00
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	19,600,000.00

SÉCURITÉ PUBLIQUE

PROGRAM 2

Services of the Sûreté du Québec	15,863,700.00
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PROGRAM 4

Security and Prevention	7,795,700.00
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	23,659,400.00
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TOURISME

PROGRAM 3

Bodies Reporting to the Minister	23,558,300.00
	<hr/> 23,558,300.00

TRANSPORTS

PROGRAM 1

Infrastructures and Transportation
Systems322,880,100.00

322,880,100.00

1,947,526,000.00

SCHEDULE 2

SPECIAL FUND

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES FUND –
SUSTAINABLE FOREST
DEVELOPMENT COMPONENT

Forecast Additional Expenditures	11,600,000.00	
	<hr/>	
	11,600,000.00	<hr/>
		11,600,000.00

2021, chapter 7

AN ACT TO ESTABLISH A NEW DEVELOPMENT REGIME FOR THE FLOOD ZONES OF LAKES AND WATERCOURSES, TO TEMPORARILY GRANT MUNICIPALITIES POWERS ENABLING THEM TO RESPOND TO CERTAIN NEEDS AND TO AMEND VARIOUS PROVISIONS

Bill 67

Introduced by Madam Andrée Laforest, Minister of Municipal Affairs and Housing

Introduced 30 September 2020

Passed in principle 5 November 2020

Passed 24 March 2021

Assented to 25 March 2021

Coming into force: 25 March 2021, except

(1) section 25, which comes into force on the date of coming into force of the first regulation made under section 226.1 of the Act respecting land use planning and development (chapter A-19.1), replaced by section 21;

(2) sections 4, 5 and 9, subparagraph *a* of paragraph 1 of section 10 and sections 20, 79 and 87, which come into force on the date of coming into force of the first regulation made under paragraphs 10 and 11 of section 46.0.22 of the Environment Quality Act (chapter Q-2), as amended by section 90;

(3) section 91, insofar as it enacts sections 46.0.13 to 46.0.19, the second paragraph of section 46.0.20 and section 46.0.21 of the Environment Quality Act, which comes into force on the date of coming into force of the first regulation made under paragraph 15 of section 46.0.22 of the Environment Quality Act, as amended by section 90.

Legislation amended:

Civil Code of Québec

Act respecting land use planning and development (chapter A-19.1)

Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2)

Charter of Ville de Québec, national capital of Québec (chapter C-11.5)

Cities and Towns Act (chapter C-19)

Municipal Code of Québec (chapter C-27.1)

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (chapter C-37.02)

(cont'd on next page)

Legislation amended: (cont'd)

Municipal Powers Act (chapter C-47.1)
Act respecting tourist accommodation establishments (chapter E-14.2)
Act respecting municipal taxation (chapter F-2.1)
Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1)
Environment Quality Act (chapter Q-2)
Dam Safety Act (chapter S-3.1.01)
Act respecting the Société d'habitation du Québec (chapter S-8)
Act respecting public transit authorities (chapter S-30.01)
Act respecting the Administrative Housing Tribunal (chapter T-15.01)
Act to amend various legislative provisions concerning municipal affairs (2001, chapter 68)

Regulation amended:

Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited (chapter C-19, r. 5)

Orders in council amended:

Order in Council 841-2001 (2001, G.O. 2, 3660), respecting Ville de Saguenay
Order in Council 850-2001 (2001, G.O. 2, 3695), respecting Ville de Sherbrooke
Order in Council 851-2001 (2001, G.O. 2, 3726), respecting Ville de Trois-Rivières
Order in Council 1478-2001 (2001, G.O. 2, 6960), respecting Ville de Rouyn-Noranda

Explanatory notes

This Act amends the Act respecting land use planning and development in order to, among other things,

- (1) grant regional county municipalities new powers, including the power to make by-laws relating to flood risk management and to the management of natural or man-made constraints;
- (2) require that the lakes and watercourses of interest for the practice of recreational activities be identified in any land use and development plan;
- (3) grant local municipalities new powers for the purpose of providing public water access points; and
- (4) require that zones subject to the urban heat island phenomenon be identified in any planning program.

The Act amends Acts concerning municipal affairs and the Act respecting public transit authorities to allow municipalities, metropolitan communities and public transit authorities to include in a public call for tenders that goods or services, in particular, must be Canadian. In certain circumstances, the Act makes it mandatory for them to impose that requirement.

The Act also amends Acts concerning municipal affairs to ensure they are consistent with intergovernmental agreements on the opening of public procurement.

Under the Act, municipalities, metropolitan communities and public transit authorities are required to include in their contract management by-law, for a period of three years, measures to promote Québec goods and services as well as suppliers, insurers and contractors having an establishment in Québec.

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Explanatory notes (*cont'd*)

The Act confers on the Government the power to authorize a municipality or a public transit authority to make a contract related to a public transportation infrastructure on conditions that differ from those currently applicable, provided that those conditions concern only specific objects.

The Act respecting tourist accommodation establishments is amended to render inapplicable, except in certain circumstances, any provision of a municipal by-law made under the Act respecting land use planning and development that would operate to prohibit the operation, in a principal residence, of an accommodation establishment that complies with the conditions set by law. The Minister of Tourism is granted the power to refuse to issue a classification certificate for a principal residence establishment or to suspend or cancel such a certificate.

Under the Act, the Act respecting municipal taxation is amended to, among other things, exclude principal residence establishments from the category of non-residential immovables on which the business tax may be imposed.

The Act amends the framework applicable to the management of bodies of water that is provided for in the Environment Quality Act. The minister responsible for that Act is entrusted with new powers, such as powers to establish, keep up to date and make public the boundaries of the flood zones of lakes and watercourses and mobility zones of watercourses.

The Act also aims to establish a framework specific to flood protection works, in particular by granting the Government the power to declare that a municipality is, at the latter's request, responsible for protection works.

The Act respecting the Société d'habitation du Québec is amended to grant new powers to the Société, including the power to make a by-law governing modest-rental housing dwellings and the lessees of such dwellings.

The Act amends the Act respecting the Administrative Housing Tribunal to allow joint applications to be filed by two or more lessees of the same private seniors' residence.

In the context of the COVID-19 pandemic, the Act contains temporary provisions to, among other things, allow

(1) local municipalities to borrow to finance expenses related to the pandemic and incurred during the fiscal year 2021 by those municipalities or by a body regarding which they must pay an aliquot share or a contribution;

(2) local municipalities to authorize a loan from their general funds or their working funds to finance expenses related to the pandemic and incurred during fiscal years 2020 and 2021 or to compensate for a decrease in their revenues attributable to the pandemic and observed during those fiscal years;

(3) local municipalities to assist, for a period of three years, enterprises in their territory; and

(4) regional county municipalities to establish, for a period of three years, a support fund for enterprises in financial difficulty.

Lastly, the Act makes amendments to other provisions concerning various matters and contains consequential, transitional and final provisions.



Chapter 7

AN ACT TO ESTABLISH A NEW DEVELOPMENT REGIME FOR THE FLOOD ZONES OF LAKES AND WATERCOURSES, TO TEMPORARILY GRANT MUNICIPALITIES POWERS ENABLING THEM TO RESPOND TO CERTAIN NEEDS AND TO AMEND VARIOUS PROVISIONS

[Assented to 25 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CIVIL CODE OF QUÉBEC

1. Article 1791.1 of the Civil Code of Québec is amended

(1) by replacing “determined” in the first paragraph by “according to the terms and conditions determined”;

(2) by inserting “, in accordance with the terms and conditions it determines” at the end of the second paragraph;

(3) by inserting “in accordance with the terms and conditions determined by government regulation” at the end of the third paragraph.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

2. Section 1 of the Act respecting land use planning and development (chapter A-19.1) is amended by striking out “and transfer of timber limits under the Lands and Forests Act (chapter T-9),” in paragraph 1.

3. Section 5 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 6 of the first paragraph:

“(6.1) determine any lake or watercourse that is of recreational interest to the regional county municipality;”;

(2) by replacing “3 or 4” in subparagraph 1 of the second paragraph by “3, 4 or 6”;

(3) by inserting the following subparagraph after subparagraph 2 of the second paragraph:

“(2.1) to adopt by-law provisions under subparagraph 7.1 of the second paragraph of section 115 in respect of a lake or watercourse determined in accordance with subparagraph 6.1 of the first paragraph;”.

4. Section 6 of the Act is amended by striking out subparagraph 1.1 of the third paragraph.

5. Section 53.13 of the Act is amended by striking out “is not consistent with the policy of the Government referred to in section 2.1 of the Environment Quality Act (chapter Q-2), does not respect the limits of a floodplain situated within the territory of the responsible body or” in the first paragraph.

6. Division I of Chapter II.1 of Title I of the Act, comprising sections 79.1 to 79.19.2, is replaced by the following division:

“DIVISION I

“REGIONAL BY-LAWS

“§1. — *Regional by-laws*

“**79.1.** The council of a regional county municipality may adopt a by-law to implement any flood risk management plan prepared in accordance with the regulation made under paragraph 13 of section 46.0.22 of the Environment Quality Act (chapter Q-2).

“**79.2.** The council of a regional county municipality may, in respect of a determined place, establish by by-law any standard intended to take into account

(1) any factor specific to the nature of the place that makes land occupation subject to constraints related to public safety or protection of the environment; and

(2) the actual or potential proximity of an immovable or an activity that makes land occupation subject to constraints related to public safety, public health or general well-being.

“**79.3.** The council of a regional county municipality may establish by by-law any standard relating to the planting and felling of trees in order to ensure the protection and management of private forests.

“**79.4.** For the purpose of exercising the powers provided for in this subdivision, the council of a regional county municipality has the powers provided for in sections 113, 115, 118 and 119 in matters of zoning, subdivision, building, permits and certificates, with the necessary modifications.

“79.5. The council of a regional county municipality must designate, in every municipality in whose territory the by-laws provided for in section 79.1 or 79.2 apply, an officer to be responsible for enforcing those by-laws.

The council may, with the consent of the municipality concerned, designate such an officer to enforce a by-law provided for in section 79.3.

Section 120 applies to an officer referred to in this section, with the necessary modifications.

“79.6. The council of a regional county municipality that has a land development advisory committee also has the powers provided for in section 145.42, with the necessary modifications, for the purpose of exercising the powers provided for in paragraph 1 of section 79.2.

“§2. — Draft by-law, consultation and adoption

“79.7. The council of the regional county municipality shall adopt a draft of every by-law referred to in sections 79.1 to 79.3.

A copy shall be sent as soon as practicable to each municipality whose territory is concerned by such a draft by-law and, in the case of the draft of a by-law referred to in section 79.2 or 79.3, to every metropolitan community whose territory is concerned by that draft by-law.

A copy of every draft by-law referred to in section 79.1 or 79.2 shall also be sent to the Minister.

“79.8. The council of the regional county municipality may request the Minister’s opinion on a draft by-law referred to in section 79.1 or 79.2.

The secretary shall notify to the Minister a certified copy of the resolution setting out the request.

“79.9. Within 60 days after receiving the copy of the resolution, the Minister shall give an opinion as to the consistency of the draft by-law with government policy directions or as to its compliance with the criteria prescribed by a regulation made under paragraph 14 of section 46.0.22 of the Environment Quality Act (chapter Q-2), as applicable.

If the opinion of the Minister raises objections to the draft by-law, it must include reasons.

The Minister shall notify the opinion to the regional county municipality.

“79.10. The council of every municipality or metropolitan community whose territory is concerned by the draft by-law may give its opinion on the draft by-law within 60 days after receiving it.

“79.11. The regional county municipality shall hold at least one public meeting in the territory concerned by the draft by-law.

“79.12. The regional county municipality shall hold its public meetings through a committee established by the council, composed of council members designated by the council and presided over by the warden or by another committee member designated by the warden.

“79.13. Not later than 15 days before a public meeting is held, the secretary of the regional county municipality shall publish in a newspaper circulated in the territory of every municipality whose territory is concerned by the draft by-law a notice of the date, time and place and the purpose of the meeting the secretary shall, within the same period, have a copy of the notice posted in the office of every municipality whose territory is concerned.

A summary of the draft by-law must be included with the notice or distributed, within the time prescribed in the first paragraph, to every address in the territory concerned. In the latter case, a notice of the date, time and place and the purpose of every meeting planned shall be enclosed with the summary.

Every notice must mention that a copy of the draft by-law and the summary may be consulted at the office of the regional county municipality and at the office of every municipality whose territory is concerned.

“79.14. At a public meeting, the committee shall explain the draft by-law.

The committee shall hear the persons and bodies wishing to be heard.

“79.15. After the consultation period concerning the draft by-law, the council of the regional county municipality shall adopt the by-law, with or without changes.

The consultation period ends when every required public meeting has been held and every opinion on the draft by-law has been obtained or the time for giving an opinion has expired.

“§3. — Approval, examination of conformity and coming into force

“A. — Provisions applicable to flood risk management by-laws

“79.16. As soon as practicable after the adoption of a by-law referred to in section 79.1, the secretary of the regional county municipality shall notify to the Minister a certified copy of the by-law and of the resolution adopting it, accompanied with a management plan and an expert assessment consistent with the rules prescribed by a regulation made under paragraph 13 of section 46.0.22 of the Environment Quality Act (chapter Q-2).

“79.17. Within 90 days after receiving the copy of the by-law and of the resolution, the Minister shall approve the by-law if of the opinion that it complies with the criteria prescribed by a regulation made under paragraph 14 of section 46.0.22 of the Environment Quality Act (chapter Q-2) and is consistent with government policy directions.

The Minister shall notify a notice to the regional county municipality of the decision. If the Minister withholds approval of the by-law, the notice must include reasons.

“79.18. Before rendering a decision, the Minister shall consult the Minister of Sustainable Development, Environment and Parks, the Minister of Public Security and the national committee of flood zone management experts.

The Minister must also consult any other interested minister.

“79.19. The national committee of flood zone management experts shall be established by the Minister according to the terms and conditions the Minister determines by regulation.

“79.19.1. If the Minister withholds approval of the by-law, the council of the regional county municipality may, within 120 days after notification of the notice of the decision, replace the by-law.

Subdivision 2 does not apply to a new by-law that differs from the by-law it replaces only so as to take account of the Minister’s opinion.

“79.19.2. The by-law comes into force on the day the Minister approves it.

As soon as practicable after the coming into force of the by-law, the secretary of the regional county municipality shall see to it that a notice of the coming into force of the by-law is posted in the office of every municipality whose territory is concerned by the by-law, and shall publish the notice in a newspaper circulated in the territory of every such municipality.

“B.— Provisions applicable to by-laws on the management of natural or man-made constraints

“79.19.3. As soon as practicable after the adoption of a by-law referred to in section 79.2, the secretary of the regional county municipality shall notify to the Minister a certified copy of the by-law and of the resolution adopting it.

A certified copy must also be sent to every metropolitan community whose territory is concerned by the by-law.

“79.19.4. Within 60 days after receiving the copies of the by-law and of the resolution, the Minister shall give an opinion as to the consistency of the by-law with government policy directions.

The Minister shall notify the opinion to the regional county municipality and, if the by-law concerns part of the territory of a metropolitan community, to the metropolitan community. If the Minister is of the opinion that the by-law is not consistent with government policy directions, the opinion must include reasons and may include the Minister's suggestions on how to ensure such consistency.

If the Minister fails to give an opinion within the time prescribed in the first paragraph, the by-law is deemed to be consistent with government policy directions.

“79.19.5. If the Minister is of the opinion that the by-law is not consistent with government policy directions, the council of the regional county municipality may, within 120 days after notification of the opinion, replace the by-law.

Subdivision 2 does not apply to the new by-law if it differs from the one it replaces only so as to take account of the Minister's opinion.

“79.19.6. If the by-law concerns part of the territory of a metropolitan community, the council of the metropolitan community must, within 60 days after the copies of the by-law and of the resolution are sent, approve the by-law if it is in conformity with the metropolitan plan or withhold approval if it is not.

A resolution by which the council of the metropolitan community withholds approval of the by-law must include reasons and specify which provisions of the by-law are not in conformity with the metropolitan plan.

As soon as practicable after the passage of the resolution approving or withholding approval of the by-law, the secretary of the metropolitan community shall, in the first case, issue a certificate of conformity in respect of the by-law and send a certified copy of the certificate to the regional county municipality or, in the second case, send the regional county municipality a certified copy of the resolution.

If the council of the metropolitan community does not resolve to approve or withhold approval of the by-law within the period prescribed in the first paragraph, the by-law is deemed to be in conformity with the metropolitan plan.

“79.19.7. Where the metropolitan community withholds approval of the by-law, the council of the regional county municipality may apply to the Commission for an assessment of the conformity of the by-law with the metropolitan plan.

The secretary of the regional county municipality shall notify a certified copy of the resolution applying for the assessment and of the by-law concerned to the Commission and to the metropolitan community.

The copies sent to the Commission must be received within 45 days after the copy of the resolution withholding approval of the by-law is sent to the regional county municipality.

“79.19.8. The Commission must give its assessment within 60 days after receiving the copy of the resolution and of the by-law.

If the assessment of the Commission is that the by-law is not in conformity with the metropolitan plan, the assessment may include the Commission’s suggestions on how to ensure such conformity.

The secretary of the Commission shall notify a copy of the assessment to the regional county municipality and to the metropolitan community.

If the assessment states that the by-law is in conformity with the metropolitan plan, the secretary of the metropolitan community shall, as soon as practicable after receiving the copy of the assessment, issue a certificate of conformity in respect of the by-law and send a certified copy of the certificate to the regional county municipality.

“79.19.9. Where the assessment of the Commission is that the by-law is not in conformity with the metropolitan plan, the council of the regional county municipality may, within 120 days after notification of the assessment, replace the by-law.

Subdivision 2 does not apply to a new by-law that differs from the one it replaces only so as to ensure the conformity of the by-law with the metropolitan plan.

“79.19.10. The by-law comes into force on the day an opinion attesting that it is consistent with government policy directions is notified to the regional county municipality by the Minister or, failing such an opinion, on the expiry of the period prescribed in section 79.19.4.

However, if the by-law concerns part of the territory of a metropolitan community, it cannot come into force before the date on which the secretary of the community issues the certificate of conformity.

As soon as practicable after the coming into force of the by-law, the secretary of the regional county municipality shall see to it that a notice of the coming into force of the by-law is posted in the office of every municipality whose territory is concerned by the by-law, and shall publish the notice in a newspaper circulated in the territory of every such municipality.

“C.—Provisions applicable to by-laws on the planting or felling of trees

“79.19.11. As soon as practicable after the adoption of a by-law referred to in section 79.3, the secretary of the regional county municipality shall see to it that a notice of the adoption of the by-law, explaining the rules prescribed in the first paragraph of section 79.19.12 and the first paragraph of

section 79.19.13, is posted in the office of every municipality whose territory is concerned by the by-law, and shall publish the notice in a newspaper circulated in the territory of every such municipality.

“79.19.12. Any qualified voter in a municipality whose territory is concerned by the by-law may, within 30 days of publication of the notice referred to in section 79.19.11, apply, in writing, to the Commission for an assessment of the conformity of the by-law with the objectives of the RCM plan and the provisions of the complementary document.

The secretary of the Commission shall send to the regional county municipality a copy of every application sent within the period prescribed in the first paragraph.

“79.19.13. If the Commission receives at least five applications in accordance with section 79.19.12, it shall, within 60 days after the expiry of the period prescribed in that section, give its assessment of the conformity of the by-law with the objectives of the RCM plan and the provisions of the complementary document.

If the Commission fails to receive at least five applications in accordance with section 79.19.12, the by-law is deemed to be in conformity with the objectives of the RCM plan and the provisions of the complementary document from the expiry of the period prescribed in the first paragraph of that section.

The by-law is also deemed to be in conformity with the objectives of the RCM plan and the provisions of the complementary document from the date on which the Commission gives an assessment confirming such conformity.

The secretary of the Commission shall send a copy of the assessment to the regional county municipality and to every person who made an application in accordance with section 79.19.12. If the assessment of the Commission is that the by-law is not in conformity with the objectives of the plan and the provisions of the complementary document, the assessment must include reasons and may include the Commission’s suggestions on how to ensure conformity.

The secretary of the regional county municipality shall see to it that a copy of the assessment is posted in the office of every municipality whose territory is concerned by the by-law.

“79.19.14. Where the assessment of the Commission is that the by-law is not in conformity with the objectives of the RCM plan and the provisions of the complementary document, the council of the regional county municipality may, within 120 days after notification of the assessment, replace the by-law.

Subdivision 2 does not apply to a new by-law that differs from the one it replaces only so as to ensure such conformity.

“79.19.15. The by-law comes into force on the date from which it is deemed to be in conformity with the objectives of the RCM plan and the provisions of the complementary document according to section 79.19.13.

As soon as practicable after the coming into force of the by-law, the secretary of the regional county municipality shall see to it that a notice of the coming into force of the by-law is posted in the office of every municipality whose territory is concerned by the by-law, and shall publish the notice in a newspaper circulated in the territory of every such municipality.

“§4. — Effects

“79.19.16. The provisions of a by-law referred to in section 79.1 or 79.2 take precedence over any inconsistent provision of a by-law of a municipality.

“79.19.17. On the coming into force of a by-law referred to in section 79.3, the council of a municipality whose territory is concerned by the by-law loses the right to include in its zoning by-law provisions regarding a matter referred to in subparagraph 12.1 of the second paragraph of section 113, and any such provision already in force immediately ceases to have effect.

“79.19.18. Only the representatives of the municipalities whose territory is concerned by a by-law referred to in section 79.3 are qualified to participate in the deliberations and vote of the council of the regional county municipality as regards the exercise of the functions arising from the by-law. Only those municipalities shall contribute to the payment of expenses resulting from such exercise.

“79.19.19. Where a notice of motion has been given in order to adopt or amend a by-law provided for in sections 79.1 to 79.3, no permit or certificate may be granted by the regional county municipality for an intervention that will be prohibited if the by-law that is the subject of the notice of motion is adopted.

Where a copy of the notice of motion is sent to a municipality, no permit or certificate may, as of receipt of the notice, be granted by the municipality for an intervention that will be prohibited if the by-law that is the subject of the notice of motion is adopted.

The first two paragraphs cease to be applicable on the day that is two months after the filing of the notice of motion in accordance with the first paragraph or a sending under the second paragraph if the by-law has not been adopted by that date or, if the by-law has been adopted, on the day that is six months after the adoption of the by-law if it is not in force on that date.”

7. Section 79.20 of the Act is amended by replacing “Sections 79.2 to 79.10” in the third paragraph by “The first and second paragraphs of section 79.7 and sections 79.10 to 79.15”.

8. Section 83 of the Act is amended by adding the following paragraph at the end:

“(4) the identification of any part of the municipal territory that is sparsely vegetated, very impervious or subject to the urban heat island phenomenon, and the description of any measure to mitigate the harmful or undesirable effects of those characteristics.”

9. Section 113 of the Act is amended by striking out “to provide, in respect of an immovable that is described in the zoning by-law and that is situated in a flood zone to which a prohibition or rule made under this subparagraph applies, for an exemption from the prohibition or rule for any land use, structure or works specified in the by-law;” in subparagraph 16 of the second paragraph.

10. Section 115 of the Act is amended

(1) in the second paragraph,

(a) by striking out “to provide, in respect of an immovable that is described in the subdivision by-law and that is situated in a flood zone to which a prohibition or rule made under this subparagraph applies, for an exemption from the prohibition or rule for any cadastral operation specified in the by-law;” in subparagraph 4;

(b) by replacing “convey” in subparagraph 7 by “transfer”;

(c) by inserting the following subparagraph after subparagraph 7:

“(7.1) to require, as a precondition to the approval of a plan relating to a cadastral operation, an undertaking by the owner to transfer, free of charge, a parcel of land shown on the plan and intended to provide public access to a lake or watercourse;”;

(2) by adding the following paragraph at the end:

“The council shall determine the cases, other than those referred to in the second paragraph of section 117.2, in which an undertaking to transfer a parcel of land may be required under subparagraph 7.1 of the second paragraph, as well as the terms and conditions of such a transfer. However, the area of the land to be transferred must not exceed 10% of the area of all the parcels of land affected by a cadastral operation, taking into account, in favour of the owner, any transfer or payment required under Division II.1.”

11. Section 117.3 of the Act is amended by inserting “, as well as any undertaking to transfer a parcel of land made under subparagraph 7.1 of the second paragraph of section 115” at the end of the third paragraph.

12. Section 117.15 of the Act is amended, in the third paragraph,

(1) by replacing “or playgrounds” by “, playgrounds or public water access points”;

(2) by inserting “, public water access point” after “playground”.

13. Section 120.0.1 of the Act is amended by replacing “the health and social services agency” in the second paragraph by “the public health department”.

14. Section 145.2 of the Act is amended by replacing the second paragraph by the following paragraph:

“In a place where land occupation is subject to special restrictions for reasons of public safety or public health, protection of the environment or general well-being, a minor exemption may not be granted in respect of by-law provisions adopted under subparagraph 16 or 16.1 of the second paragraph of section 113 or subparagraph 4 or 4.1 of the second paragraph of section 115.”

15. Section 145.4 of the Act is amended

(1) by inserting “or increases the risks with regard to public safety or public health or adversely affects the quality of the environment or general well-being” at the end of the second paragraph;

(2) by adding the following paragraph at the end:

“Despite the second paragraph, the council may grant an exemption even if it increases the inconvenience caused by the practice of agriculture.”

16. Section 145.7 of the Act is amended by adding the following paragraphs at the end:

“However, when the resolution grants a minor exemption in a place referred to in the second paragraph of section 145.2, the municipality must send a copy of the resolution to the regional county municipality whose territory includes that of the municipality. The council of the regional county municipality may, within 90 days after receiving the copy of the resolution, if it considers that the decision authorizing the exemption increases the risks in matters of public safety or public health or adversely affects the quality of the environment or general well-being,

(1) impose any condition referred to in the second paragraph to reduce the risk or potential harm or modify, for those purposes, any condition prescribed by the council of the municipality; or

(2) disallow the decision authorizing the exemption where it is impossible to reduce the risk or potential harm.

A copy of every resolution passed by the regional county municipality under the fourth paragraph shall be sent to the municipality without delay.

A minor exemption in a place referred to in the second paragraph of section 145.2 takes effect

(1) on the date on which the regional county municipality notifies the municipality that it does not intend to avail itself of the powers provided for in the fourth paragraph;

(2) on the date of coming into force of the resolution of the regional county municipality that imposes or modifies conditions applicable to the exemption; or

(3) on the expiry of the time prescribed in the fourth paragraph, if the regional county municipality has not availed itself, within that time, of the powers provided for in that paragraph.

The municipality must send the resolution of the regional county municipality to the person who applied for the exemption or, in the absence of such a resolution, inform the person of the taking of effect of its decision granting the exemption.

The fourth, fifth, sixth and seventh paragraphs do not apply to Ville de Gatineau, Ville de Laval, Ville de Lévis, Ville de Mirabel, Ville de Rouyn-Noranda, Ville de Saguenay, Ville de Shawinigan, Ville de Sherbrooke or Ville de Trois-Rivières.”

17. The Act is amended by inserting the following chapter after section 148:

“CHAPTER V.0.0.1

**“CONSTITUTION OF LAND DEVELOPMENT ADVISORY
COMMITTEES**

“148.0.0.1. The council of a regional county municipality may, by by-law,

(1) establish a land development advisory committee composed of the number of members it determines, including at least two who are members of a municipal council from different municipalities, the other members being chosen, following a public invitation for applications, from among the residents of the territory of the regional county municipality, provided those members are the majority on the committee;

(2) empower the committee to establish its rules of internal management; and

(3) provide that the term of office of the members must not exceed two years and that it may be renewed.

“148.0.0.2. The council may, by by-law, assign the following powers to the committee:

(1) giving opinions and making recommendations with regard to planning and to regional by-laws;

(2) for the benefit of municipalities that do not have an advisory planning committee and whose territories are comprised in that of the regional county municipality, giving the opinions and making the recommendations under the purview of such a committee; and

(3) in an unorganized territory, giving the opinions and making the recommendations under the purview of an advisory planning committee.

“148.0.0.3. The members of the committee are appointed by resolution of the council of the regional county municipality.

The council may also appoint to the committee any persons whose services it may require for the performance of its functions.

“148.0.0.4. The council may vote and place at the disposal of the committee the amounts of money the committee needs to fulfil its functions.

“148.0.0.5. If the committee has the power to exercise the functions of an advisory planning committee, each municipality whose territory is comprised in that of the regional county municipality has the same powers and is subject to the same obligations as if it had an advisory planning committee.

“148.0.0.6. Before the committee gives an opinion or makes a recommendation referred to in section 148.0.0.2, a representative of the municipality concerned must have an opportunity to submit observations.

“148.0.0.7. The council of a regional county municipality that wishes to dissolve the committee or to withdraw its power to exercise the functions of an advisory planning committee for the benefit of municipalities whose territories are comprised in that of the regional county municipality must, at least 60 days before the adoption of a by-law to that effect, pass a resolution stating its intention and send the resolution, as soon as practicable, to all such municipalities.

Any by-law whose adoption is subject by law to the requirement for the municipality to have an advisory planning committee becomes inoperative on the coming into force of a by-law referred to in the first paragraph, as long as the municipality does not have such a committee.”

18. Section 148.3 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 1 of the first paragraph:

“(1.1) the members of the council of any municipality whose territory is comprised in that of the responsible body, who are not eligible under subparagraph 1;”;

(2) by replacing “under subparagraph 1, who reside” in subparagraph 2 of the first paragraph by “under subparagraph 1 or 1.1, whose residence or registered agricultural operation is situated”;

(3) by inserting “, 1.1” after “subparagraph 1” in subparagraph 3 of the first paragraph;

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

“At least one committee member must be selected from among the persons eligible under subparagraph 1 or 1.1 of the first paragraph and at least half must be selected from among the persons eligible under subparagraph 2 of that paragraph. A responsible body whose territory includes that of a core city must appoint a representative of the core city from among the persons eligible under subparagraph 1 or 1.1 of the first paragraph, unless the core city has previously waived that requirement.”

19. Section 148.13.1 of the Act is repealed.

20. Section 165.2 of the Act is amended by striking out “fails to conform with the policy of the Government contemplated in section 2.1 of the Environment Quality Act (chapter Q-2) or” in the first paragraph.

21. Title II.1 of the Act, comprising section 226.1, is replaced by the following Title:

“TITLE II.1**“REGULATIONS OF THE MINISTER**

“226.1. The Minister may, by regulation, prescribe

(1) the form in which the content of a document that may or must be notified or sent to the Minister under this Act is to be prepared; and

(2) the terms and conditions governing any notification or sending of a document under this Act.

In exercising the powers provided for in the first paragraph, the Minister may prescribe different rules for any municipality or responsible body and for any type of document.”

22. Section 227 of the Act is amended by inserting “to 79.3” after “79.1” in subparagraph *b* of subparagraph 1 of the first paragraph.

23. Section 233.1 of the Act is amended by replacing “79.1” in the first paragraph by “79.3”.

24. The Act is amended by inserting the following section after section 233.1:

“233.1.1. Penal proceedings for an offence under a provision of a by-law made under section 79.3, subparagraph 12.1 of the second paragraph of section 113 or section 148.0.2 are prescribed one year after the date on which the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than two years have elapsed since the date of the commission of the offence.”

25. Section 234 of the Act is repealed.

26. Section 264 of the Act is amended by replacing “Chapter II.1 of Title I” in the first paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

27. Section 264.0.1 of the Act is amended by replacing “Chapter II.1 of Title I” in the first paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

28. Section 264.0.2 of the Act is amended by replacing “Chapter II.1 of Title I” in the first paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

29. Section 264.0.6 of the Act is amended by replacing “Chapter II.1 of Title I” in the first paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

30. Section 267 of the Act is amended by replacing “and 65” in the first paragraph by “, 65, 79.9 and 79.19.4”.

**ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER
RESOURCES AND TO PROMOTE BETTER GOVERNANCE OF WATER
AND ASSOCIATED ENVIRONMENTS**

31. Section 15.2 of the Act to affirm the collective nature of water resources and to promote better governance of water and associated environments (chapter C-6.2) is amended by adding the following paragraph at the end:

“In identifying the wetlands and bodies of water as required under subparagraph 1 of the second paragraph, a regional county municipality must integrate into the plan the boundaries of the zones referred to in subparagraph 2.1 of the third paragraph of section 46.0.2 of the Environment Quality Act (chapter Q-2).”

32. Section 15.4 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

“(4) the boundaries of the zones referred to in subparagraph 2.1 of the third paragraph of section 46.0.2 of the Environment Quality Act (chapter Q-2) have been considered.”

33. Section 15.7 of the Act is amended

(1) by striking out the following sentence in the second paragraph: “Any update must be made according to the same rules as those applicable to the initial plan.”;

(2) by adding the following paragraphs at the end:

“However, a regional county municipality may update its regional wetlands and bodies of water plan at any time before the review process referred to in the first paragraph if it gives prior notice to the Minister. Such an update does not exempt a municipality from complying with its obligations under the first paragraph.

Any update of a regional wetlands and bodies of water plan must be made according to the same rules as those applicable to the initial development of the plan.”

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

34. Section 122.1 of Schedule C to the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is amended by adding the following paragraph at the end:

“Penal proceedings for an offence under a provision of a by-law referred to in the first paragraph are prescribed one year from the date on which the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than two years have elapsed since the date of the commission of the offence.”

CITIES AND TOWNS ACT

35. Section 573 of the Cities and Towns Act (chapter C-19) is amended

(1) by replacing “in subparagraph 2.3 of the first paragraph of section 573.3” in paragraph 2 of subsection 2.1 by “in the eighth paragraph of section 573.1.0.4.1”;

(2) by replacing subsection 6 by the following subsection:

“(6) At the opening of the tenders, the following must be disclosed aloud:

(1) the names of the tenderers, including, if applicable, the names of those having electronically submitted a tender whose integrity has not been ascertained, subject to a later verification; and

(2) the total price of each tender, subject to that verification.

However, if the integrity of at least one tender submitted electronically could not be ascertained at the opening of the tenders, the above disclosure must instead be made within the following four working days, by publishing the result of the opening of the tenders in the electronic tendering system.”

36. Section 573.1.0.0.1 of the Act is amended

(1) by inserting the following paragraph after the first paragraph:

“In the case of a tender submitted electronically, a municipality must, at the opening of the tenders, ascertain the integrity of the tender using the electronic tendering system.”;

(2) by adding the following sentence at the end of the second paragraph: “It must also mention in the calls for tenders or the documents that any tender submitted electronically whose integrity is not ascertained at the opening of tenders is rejected if that irregularity is not remedied within two working days after the notice of default sent by the municipality.”;

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

“A tender submitted electronically within the time set in the third paragraph to remedy the default regarding the integrity of a previously submitted tender is substituted for the latter on its integrity being ascertained by the municipality. That tender is then deemed to have been submitted before the closing date and time set for receiving tenders.”

37. Section 573.1.0.2 of the Act is amended by inserting “or under section 573.1.0.4.1” at the end of the second paragraph.

38. Section 573.1.0.4 of the Act is amended by inserting “, under section 573.1.0.4.1” after “573”.

39. The Act is amended by inserting the following section after section 573.1.0.4:

“573.1.0.4.1. In addition to what is permitted under section 573, a municipality may, in a public call for tenders or in a document to which it refers, discriminate in any or a combination of the following ways:

(1) for the purposes of a construction contract, a supply contract or a contract for services mentioned in the eighth paragraph involving an expenditure below the ceiling ordered by the Minister in respect of each class of contract, or a contract for any other service than those mentioned in the eighth paragraph, by requiring, on pain of rejection of the tender, that all or part of the goods or services be Canadian goods or services or that all or part of the suppliers or contractors have an establishment in Canada; and

(2) for the purposes of any of the contracts mentioned in subparagraph 1, where the municipality uses a system of bid weighting and evaluating referred to in section 573.1.0.1 or 573.1.0.1.1, by considering, as a qualitative evaluation criterion, the Canadian origin of part of the goods, services, suppliers, insurers or contractors.

The maximum number of points that may be assigned to the evaluation criterion in subparagraph 2 of the first paragraph may not be greater than 10% of the total number of points for all the criteria.

In addition and despite the preceding paragraphs, for the purposes of any single contract providing for the design and construction of a transportation infrastructure, a municipality may require, on pain of rejection of the tender, that all the engineering services related to the contract be provided by suppliers from Canada or Québec.

For the purposes of any services contract by which a municipality requires that a contractor or supplier operate all or part of a public property for the purpose of providing a service to the public, the municipality may require, on pain of rejection of the tender, that the services be provided by a contractor or supplier from Canada or Québec.

For the purposes of any contract for the acquisition of mass transit vehicles involving an expenditure equal to or above the threshold ordered by the Minister, a municipality may require that the other contracting party contract up to 25% of the total contract value in Canada and that the vehicles' final assembly be included in the subcontracted work.

“Assembly” means the installation and interconnection of any of the following parts and includes the vehicles' final inspection, test and final preparation for delivery:

- (1) engine, propulsion control system and auxiliary power;
- (2) transmission;
- (3) axles, suspension or differential;
- (4) brake system;
- (5) ventilation, heating or air conditioning system;

- (6) frames;
- (7) pneumatic or electrical systems;
- (8) door system;
- (9) passenger seats and handrails;
- (10) information and destination indicator system and remote monitoring system; and
- (11) wheelchair access ramp.

For the purposes of the first paragraph, goods are deemed to be Canadian goods if assembled in Canada, even if some of their parts do not come from Canada.

The services referred to in subparagraph 1 of the first paragraph are the following services:

- (1) courier or mail services, including email;
- (2) fax services;
- (3) real estate services;
- (4) computer services, including consultation services for the purchase or installation of computer software or hardware, and data processing services;
- (5) maintenance or repair services for office equipment;
- (6) management consulting services, except arbitration, mediation or conciliation services with regard to human resources management;
- (7) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;
- (8) architectural landscaping services;
- (9) land use and planning services;
- (10) test, analysis or inspection services for quality control;
- (11) exterior and interior building cleaning services;
- (12) machinery or equipment repair services;
- (13) purification services;
- (14) garbage removal services; and

(15) road services.

Despite the preceding paragraphs, in the case of the contracting process for a contract referred to in the third, fourth or fifth paragraph involving an expenditure equal to or above \$20,000,000, the municipality must apply the discriminatory measures set out with regard to such a contract. The same applies where the municipality uses a qualitative criterion referred to in subparagraph 2 of the first paragraph with regard to a contract referred to in subparagraph 1 of that paragraph and involving such an expenditure.

Despite the ninth paragraph and subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the conditions it determines, exempt a municipality from complying with an obligation set out in that paragraph after the municipality shows, following thorough and documented verification, that the obligation so restricts procurement that there is a real risk of no tender being submitted.”

40. Section 573.3 of the Act is amended, in subparagraph 2.3 of the first paragraph,

(1) by replacing subparagraph *g* by the following subparagraph:

“(g) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;”;

(2) by adding the following subparagraphs at the end:

“(m) purification services; and

“(n) road services;”.

41. The Act is amended by inserting the following section after section 573.3.1:

“573.3.1.0.1. Subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the recommendation of the Minister of Municipal Affairs, Regions and Land Occupancy, authorize a municipality that uses the system of bid weighting and evaluating provided for in section 573.1.0.1 to make a contract related to a public transit infrastructure and allow the municipality, despite sections 573.1.0.1 and 573.1.0.5 to 573.1.0.12,

(1) to defer knowledge and evaluation of the price;

(2) to evaluate only the price of the tenders that have obtained the minimum score for the other criteria of the system of bid weighting and evaluating;

(3) for a municipality that has previously established a certification or qualification process for suppliers or contractors, as soon as the public call for tenders is issued, to carry out discussions with those who are certified or qualified in order to clarify the project;

(4) to not require the submission of preliminary tenders before final tenders so as to make way for the discussion process intended to clarify the project;

(5) where all the tenderers have submitted a compliant tender and each of the tenders proposes a price that is higher than the estimate established by the municipality, to negotiate with all the tenderers individually any provision required to bring the parties to enter into a contract while preserving the fundamental elements of the call for tenders and of the tenders; and

(6) to pay, on the conditions the Government establishes, a financial compensation to any supplier or contractor that is certified or qualified and, if the contract is awarded, that is not the successful tenderer for the contract for which the process was held where that process is established solely to award a single contract.

The Government may establish the conditions under which the Minister of Municipal Affairs, Regions and Land Occupancy may authorize a municipality to pay the financial compensation provided for in subparagraph 6 of the first paragraph. It may also confer on the Minister the power to establish the conditions under which the Minister may authorize a municipality to pay that compensation.

The conditions ordered under the first paragraph may depart from the provisions mentioned by amending them or by providing that one or some of those provisions do not apply and, as the case may be, may replace them by any other provision.”

42. The Act is amended by inserting the following section after section 573.3.1.2:

“573.3.1.2.1. Every municipality may adopt a responsible procurement policy that takes into account the principles set out in section 6 of the Sustainable Development Act (chapter D-8.1.1).

The municipality shall make the policy available by publishing it on its website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality.”

43. Section 573.3.3.1.1 of the Act is amended

(1) by adding the following subparagraph at the end of the first paragraph:

“(4) the expenditure ceilings and threshold that, under subparagraph 1 of the first paragraph and the fifth paragraph of section 573.1.0.4.1, respectively, allow discrimination based on territory.”;

(2) by replacing “threshold, ceiling” in the second paragraph by “thresholds, ceilings”.

MUNICIPAL CODE OF QUÉBEC

44. Article 935 of the Municipal Code of Québec (chapter C-27.1) is amended

(1) by replacing “subparagraph 2.3 of the first paragraph of article 938” in paragraph 2 of subarticle 2.1 by “the eighth paragraph of article 936.0.4.1”;

(2) by replacing subarticle 6 by the following subarticle:

“(6) At the opening of the tenders, the following must be disclosed aloud:

(1) the names of the tenderers, including, if applicable, the names of those having electronically submitted a tender whose integrity has not been ascertained, subject to a later verification; and

(2) the total price of each tender, subject to that verification.

However, if the integrity of at least one tender submitted electronically could not be ascertained at the opening of the tenders, the above disclosure must instead be made within the following four working days, by publishing the result of the opening of the tenders in the electronic tendering system.”

45. Article 936.0.0.1 of the Code is amended

(1) by inserting the following paragraph after the first paragraph:

“In the case of a tender submitted electronically, a municipality must, at the opening of the tenders, ascertain the integrity of the tender using the electronic tendering system.”;

(2) by adding the following sentence at the end of the second paragraph: “It must also mention in the calls for tenders or the documents that any tender submitted electronically whose integrity is not ascertained at the opening of tenders is rejected if that irregularity is not remedied within two working days after the notice of default sent by the municipality.”;

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

“A tender submitted electronically within the time set in the third paragraph to remedy the default regarding the integrity of a previously submitted tender is substituted for the latter on its integrity being ascertained by the municipality. That tender is then deemed to have been submitted before the closing date and time set for receiving tenders.”

46. Article 936.0.2 of the Code is amended by inserting “or under article 936.0.4.1” at the end of the second paragraph.

47. Article 936.0.4 of the Code is amended by inserting “or 936.0.4.1” after “935”.

48. The Code is amended by inserting the following article after article 936.0.4:

“936.0.4.1. In addition to what is permitted under article 935, a municipality may, in a public call for tenders or in a document to which it refers, discriminate in any or a combination of the following ways:

(1) for the purposes of a construction contract, a supply contract or a contract for services mentioned in the eighth paragraph involving an expenditure below the ceiling ordered by the Minister in respect of each class of contract, or a contract for any other service than those mentioned in the eighth paragraph, by requiring, on pain of rejection of the tender, that all or part of the goods or services be Canadian goods or services or that all or part of the suppliers or contractors have an establishment in Canada; and

(2) for the purposes of any of the contracts mentioned in subparagraph 1, where the municipality uses a system of bid weighting and evaluating referred to in article 936.0.1 or 936.0.1.1, by considering, as a qualitative evaluation criterion, the Canadian origin of part of the goods, services, suppliers, insurers or contractors.

The maximum number of points that may be assigned to the evaluation criterion in subparagraph 2 of the first paragraph may not be greater than 10% of the total number of points for all the criteria.

In addition and despite the preceding paragraphs, for the purposes of any single contract providing for the design and construction of a transportation infrastructure, a municipality may require, on pain of rejection of the tender, that all the engineering services related to the contract be provided by suppliers from Canada or Québec.

For the purposes of any services contract by which a municipality requires that a contractor or supplier operate all or part of a public property for the purpose of providing a service to the public, the municipality may require, on pain of rejection of the tender, that the services be provided by a contractor or supplier from Canada or Québec.

For the purposes of any contract for the acquisition of mass transit vehicles involving an expenditure equal to or above the threshold ordered by the Minister, a municipality may require that the other contracting party contract up to 25% of the total contract value in Canada and that the vehicles’ final assembly be included in the subcontracted work.

“Assembly” means the installation and interconnection of any of the following parts and includes the vehicles’ final inspection, test and final preparation for delivery:

- (1) engine, propulsion control system and auxiliary power;
- (2) transmission;
- (3) axles, suspension or differential;
- (4) brake system;
- (5) ventilation, heating or air conditioning system;
- (6) frames;
- (7) pneumatic or electrical systems;
- (8) door system;
- (9) passenger seats and handrails;
- (10) information and destination indicator system and remote monitoring system; and
- (11) wheelchair access ramp.

For the purposes of the first paragraph, goods are deemed to be Canadian goods if assembled in Canada, even if some of their parts do not come from Canada.

The services referred to in subparagraph 1 of the first paragraph are the following services:

- (1) courier or mail services, including email;
- (2) fax services;
- (3) real estate services;
- (4) computer services, including consultation services for the purchase or installation of computer software or hardware, and data processing services;
- (5) maintenance or repair services for office equipment;
- (6) management consulting services, except arbitration, mediation or conciliation services with regard to human resources management;
- (7) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;

- (8) architectural landscaping services;
- (9) land use and planning services;
- (10) test, analysis or inspection services for quality control;
- (11) exterior and interior building cleaning services;
- (12) machinery or equipment repair services;
- (13) purification services;
- (14) garbage removal services; and
- (15) road services.

Despite the preceding paragraphs, in the case of the contracting process for a contract referred to in the third, fourth or fifth paragraph involving an expenditure equal to or above \$20,000,000, the municipality must apply the discriminatory measures set out with regard to such a contract. The same applies where the municipality uses a qualitative criterion referred to in subparagraph 2 of the first paragraph with regard to a contract referred to in subparagraph 1 of that paragraph and involving such an expenditure.

Despite the ninth paragraph and subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the conditions it determines, exempt a municipality from complying with an obligation set out in that paragraph after the municipality shows, following thorough and documented verification, that the obligation so restricts procurement that there is a real risk of no tender being submitted.”

49. Article 938 of the Code is amended, in subparagraph 2.3 of the first paragraph,

- (1) by replacing subparagraph *g* by the following subparagraph:

“(g) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;”;

- (2) by adding the following subparagraphs at the end:

“(m) purification services; and

“(n) road services;”.

50. The Code is amended by inserting the following article after article 938.1:

“938.1.0.1. Subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the recommendation of the Minister of Municipal Affairs, Regions and Land Occupancy, authorize a municipality that uses the system of bid weighting and evaluating provided for in article 936.0.1 to make a contract related to a public transit infrastructure and allow the municipality, despite articles 936.0.1 and 936.0.5 to 936.0.12,

(1) to defer knowledge and evaluation of the price;

(2) to evaluate only the price of the tenders that have obtained the minimum score for the other criteria of the system of bid weighting and evaluating;

(3) for a municipality that has previously established a certification or qualification process for suppliers or contractors, as soon as the public call for tenders is issued, to carry out discussions with those who are certified or qualified in order to clarify the project;

(4) to not require the submission of preliminary tenders before the final tenders so as to make way for the discussion process intended to clarify the project;

(5) where all the tenderers have submitted a compliant tender and each of the tenders proposes a price that is higher than the estimate established by the municipality, to negotiate with all the tenderers individually any provision required to bring the parties to enter into a contract while preserving the fundamental elements of the call for tenders and of the tenders; and

(6) to pay, on the conditions the Government establishes, a financial compensation to any supplier or contractor that is certified or qualified and, if the contract is awarded, that is not the successful tenderer for the contract for which the process was held where that process is established solely to award a single contract.

The Government may establish the conditions under which the Minister of Municipal Affairs, Regions and Land Occupancy may authorize a municipality to pay the financial compensation provided for in subparagraph 6 of the first paragraph. It may also confer on the Minister the power to establish the conditions under which the Minister may authorize a municipality to pay that compensation.

The conditions ordered under the first paragraph may depart from the provisions mentioned by amending them or by providing that one or some of those provisions do not apply and, as the case may be, may replace them by any other provision.”

51. The Code is amended by inserting the following article after article 938.1.2:

“938.1.2.0.1. Every municipality may adopt a responsible procurement policy that takes into account the principles set out in section 6 of the Sustainable Development Act (chapter D-8.1.1).

The municipality shall make the policy available by publishing it on its website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality.”

52. Article 938.3.1.1 of the Code is amended

(1) by adding the following subparagraph at the end of the first paragraph:

“(4) the expenditure ceilings and threshold that, under subparagraph 1 of the first paragraph and the fifth paragraph of article 936.0.4.1, respectively, allow discrimination based on territory.”;

(2) by replacing “threshold, ceiling” in the second paragraph by “thresholds, ceilings”.

53. Article 1026 of the Code is amended

(1) by replacing “where the sittings of the council of the regional county municipality are held” in the second paragraph by “determined by the council of the regional county municipality”;

(2) by striking out the third paragraph.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

54. Section 108 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended

(1) by replacing subparagraph g of subparagraph 2 of the seventh paragraph by the following subparagraph:

“(g) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;”;

(2) by adding the following subparagraphs at the end of subparagraph 2 of the seventh paragraph:

“(m) purification services;

“(n) garbage removal services; and

“(o) road services;”;

(3) by striking out the last sentence of the ninth paragraph;

(4) by inserting the following paragraph after the ninth paragraph:

“At the opening of the tenders, the following must be disclosed aloud:

(1) the names of the tenderers, including, if applicable, the names of those having electronically submitted a tender whose integrity has not been ascertained, subject to a later verification; and

(2) the total price of each tender, subject to that verification.

However, if the integrity of at least one tender submitted electronically could not be ascertained at the opening of the tenders, the above disclosure must instead be made within the following four working days, by publishing the result of the opening of the tenders in the electronic tendering system.”

55. Section 108.1.1 of the Act is amended

(1) by inserting the following paragraph after the first paragraph:

“In the case of a tender submitted electronically, the Community must, at the opening of the tenders, ascertain the integrity of the tender using the electronic tendering system.”;

(2) by adding the following sentence at the end of the second paragraph: “It must also mention in the calls for tenders or the documents that any tender submitted electronically whose integrity is not ascertained at the opening of tenders is rejected if that irregularity is not remedied within two working days after the notice of default sent by the Community.”;

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

“A tender submitted electronically within the time set in the third paragraph to remedy the default regarding the integrity of a previously submitted tender is substituted for the latter on its integrity being ascertained by the Community. That tender is then deemed to have been submitted before the closing date and time set for receiving tenders.”

56. Section 110 of the Act is amended by inserting “or under section 112.0.0.0.1” at the end of the second paragraph.

57. Section 112 of the Act is amended by inserting “or 112.0.0.0.1” after “108”.

58. The Act is amended by inserting the following section after section 112:

“112.0.0.0.1. In addition to what is permitted under section 108, the Community may, in a public call for tenders or in a document to which it refers, discriminate in any or a combination of the following ways:

(1) for the purposes of a construction contract, a supply contract or a contract for services mentioned in the fifth paragraph involving an expenditure below the ceiling ordered by the Minister in respect of each class of contract, or a contract for any other service than those mentioned in the fifth paragraph, by requiring, on pain of rejection of the tender, that all or part of the goods or services be Canadian goods or services or that all or part of the suppliers or contractors have an establishment in Canada; and

(2) for the purposes of any of the contracts mentioned in subparagraph 1, where the Community uses a system of bid weighting and evaluating referred to in section 109 or section 109.1, by considering, as a qualitative evaluation criterion, the Canadian origin of part of the goods, services, suppliers, insurers or contractors.

The maximum number of points that may be assigned to the evaluation criterion in subparagraph 2 of the first paragraph may not be greater than 10% of the total number of points for all the criteria.

For the purposes of any services contract by which the Community requires that a contractor or supplier operate all or part of a public property for the purpose of providing a service to the public, the Community may require, on pain of rejection of the tender, that the services be provided by a contractor or supplier from Canada or Québec.

For the purposes of the first paragraph, goods are deemed to be Canadian goods if assembled in Canada, even if some of their parts do not come from Canada.

The services referred to in subparagraph 1 of the first paragraph are the following services:

- (1) courier or mail services, including email;
- (2) fax services;
- (3) real estate services;
- (4) computer services, including consultation services for the purchase or installation of computer software or hardware, and data processing services;
- (5) maintenance or repair services for office equipment;
- (6) management consulting services, except arbitration, mediation and conciliation services with regard to human resources management;

- (7) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;
- (8) architectural landscaping services;
- (9) land use and planning services;
- (10) test, analysis or inspection services for quality control;
- (11) exterior and interior building cleaning services;
- (12) machinery or equipment repair services;
- (13) purification services;
- (14) garbage removal services; and
- (15) road services.

Despite the preceding paragraphs, in the case of the contracting process for a contract referred to in the third paragraph involving an expenditure equal to or above \$20,000,000, the Community must apply the discriminatory measures set out with regard to such a contract. The same applies where the Community uses a qualitative criterion referred to in subparagraph 2 of the first paragraph with regard to a contract referred to in subparagraph 1 of that paragraph and involving such an expenditure.

Despite the sixth paragraph and subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the conditions it determines, exempt the Community from complying with an obligation set out in that paragraph after the Community shows, following thorough and documented verification, that the obligation so restricts procurement that there is a real risk of no tender being submitted.”

59. The Act is amended by inserting the following section after section 113.2:

“113.2.1. The Community may adopt a responsible procurement policy that takes into account the principles set out in section 6 of the Sustainable Development Act (chapter D-8.1.1).

The Community shall make the policy available at all times by publishing it on its website.”

60. Section 118.1.0.1 of the Act is amended

- (1) by adding the following subparagraph at the end of the first paragraph:

“(4) the expenditure ceiling that allows discrimination based on territory under subparagraph 1 of the first paragraph of section 112.0.0.0.1.”;

- (2) by replacing “ceiling” in the second paragraph by “ceilings”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE
QUÉBEC

61. Section 101 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended

- (1) by replacing subparagraph g of subparagraph 2 of the seventh paragraph by the following subparagraph:

“(g) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;”;

- (2) by adding the following subparagraphs at the end of subparagraph 2 of the seventh paragraph:

“(m) purification services;

“(n) garbage removal services; and

“(o) road services;”;

- (3) by striking out the last sentence of the ninth paragraph;

- (4) by inserting the following paragraph after the ninth paragraph:

“At the opening of the tenders, the following must be disclosed aloud:

(1) the names of the tenderers, including, if applicable, the names of those having electronically submitted a tender whose integrity has not been ascertained, subject to a later verification; and

(2) the total price of each tender, subject to that verification.

However, if the integrity of at least one tender submitted electronically could not be ascertained at the opening of the tenders, the above disclosure must instead be made within the following four working days, by publishing the result of the opening of the tenders in the electronic tendering system.”

62. Section 101.1.1 of the Act is amended

- (1) by inserting the following paragraph after the first paragraph:

“In the case of a tender submitted electronically, the Community must, at the opening of the tenders, ascertain the integrity of the tender using the electronic tendering system.”;

(2) by adding the following sentence at the end of the second paragraph: “It must also mention in the calls for tenders or the documents that any tender submitted electronically whose integrity is not ascertained at the opening of tenders is rejected if that irregularity is not remedied within two working days after the notice of default sent by the Community.”;

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

“A tender submitted electronically within the time set in the third paragraph to remedy the default regarding the integrity of a previously submitted tender is substituted for the latter on its integrity being ascertained by the Community. That tender is then deemed to have been submitted before the closing date and time set for receiving tenders.”

63. Section 103 of the Act is amended by inserting “or under section 105.0.0.0.1” at the end of the second paragraph.

64. Section 105 of the Act is amended by inserting “or section 105.0.0.0.1,” after “101”.

65. The Act is amended by inserting the following section after section 105:

“105.0.0.0.1. In addition to what is permitted under section 101, the Community may, in a public call for tenders or in a document to which it refers, discriminate in any or a combination of the following ways:

(1) for the purposes of a construction contract, a supply contract, a contract for services mentioned in the fifth paragraph involving an expenditure below the ceiling ordered by the Minister in respect of each class of contract, or a contract for any other service than those mentioned in the fifth paragraph, by requiring, on pain of rejection of the tender, that all or part of the goods or services be Canadian goods or services or that all or part of the suppliers or contractors have an establishment in Canada; and

(2) for the purposes of any of the contracts mentioned in subparagraph 1, where the Community uses a system of bid weighting and evaluating referred to in section 102 or section 102.1, by considering, as a qualitative evaluation criterion, the Canadian origin of part of the goods, services, suppliers, insurers or contractors.

The maximum number of points that may be assigned to the evaluation criterion in subparagraph 2 of the first paragraph may not be greater than 10% of the total number of points for all the criteria.

For the purposes of any services contract by which the Community requires that a contractor or supplier operate all or part of a public property for the purpose of providing a service to the public, the Community may require, on pain of rejection of the tender, that the services be provided by a contractor or supplier from Canada or Québec.

For the purposes of the first paragraph, goods are deemed to be Canadian goods if assembled in Canada, even if some of their parts do not come from Canada.

The services referred to in subparagraph 1 of the first paragraph are the following services:

- (1) courier or mail services, including email;
- (2) fax services;
- (3) real estate services;
- (4) computer services, including consultation services for the purchase or installation of computer software or hardware, and data processing services;
- (5) maintenance or repair services for office equipment;
- (6) management consulting services, except arbitration, mediation and conciliation services with regard to human resources management;
- (7) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;
- (8) architectural landscaping services;
- (9) land use and planning services;
- (10) test, analysis or inspection services for quality control;
- (11) exterior and interior building cleaning services;
- (12) machinery or equipment repair services;
- (13) purification services;
- (14) garbage removal services; and
- (15) road services.

Despite the preceding paragraphs, in the case of the contracting process for a contract referred to in the third paragraph involving an expenditure equal to or above \$20,000,000, the Community must apply the discriminatory measures set out with regard to such a contract. The same applies where the Community uses a qualitative criterion referred to in subparagraph 2 of the first paragraph with regard to a contract referred to in subparagraph 1 of that paragraph and involving such an expenditure.

Despite the sixth paragraph and subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the conditions it determines, exempt the Community from complying with an obligation set out in that paragraph after the Community shows, following thorough and documented verification, that the obligation so restricts procurement that there is a real risk of no tender being submitted.”

66. The Act is amended by inserting the following section after section 106.2:

“106.2.1. The Community may adopt a responsible procurement policy that takes into account the principles set out in section 6 of the Sustainable Development Act (chapter D-8.1.1).

The Community shall make the policy available at all times by publishing it on its website.”

67. Section 111.1.0.1 of the Act is amended

(1) by adding the following subparagraph at the end of the first paragraph:

“(4) the expenditure ceiling that allows discrimination based on territory under subparagraph 1 of the first paragraph of section 105.0.0.0.1.”;

(2) by replacing “ceiling” in the second paragraph by “ceilings”.

MUNICIPAL POWERS ACT

68. Section 90 of the Municipal Powers Act (chapter C-47.1) is amended by inserting “a public market,” after “operation of” in subparagraph 1 of the fourth paragraph.

69. Section 104 of the Act is amended by adding the following paragraph at the end:

“Penal proceedings for an offence under a provision of a by-law adopted under the first paragraph are prescribed one year from the date on which the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than two years have elapsed since the date of the commission of the offence.”

ACT RESPECTING TOURIST ACCOMMODATION ESTABLISHMENTS

70. Section 6.1 of the Act respecting tourist accommodation establishments (chapter E-14.2) is amended by adding “, unless the notice concerns an application for a classification certificate for a tourist accommodation establishment where accommodation, not including any meals served on the premises, in the operator’s principal residence is offered, by means of a single reservation, to a person or a single group of related persons at a time” at the end of the second paragraph.

71. Section 11.0.1 of the Act is amended by adding the following paragraph at the end:

“The Minister may also refuse to issue a classification certificate referred to in section 11.3 if the Minister has, in the last three years, cancelled, under the second paragraph of that section, a classification certificate held by the applicant.”

72. The Act is amended by inserting the following section after section 11.2:

11.3. At the request of a municipality, the Minister may, in the cases specified by government regulation and in accordance with the second paragraph, suspend or cancel the classification certificate of a tourist accommodation establishment where accommodation, not including any meals served on the premises, in the operator’s principal residence is offered, by means of a single reservation, to a person or a single group of related persons at a time.

If the request is well founded, the Minister shall

- (1) suspend the certificate for a period of two months;
- (2) suspend the certificate for a period of six months if the holder has already been the subject of a suspension under subparagraph 1; or
- (3) cancel the certificate if the holder has already been the subject of a suspension under subparagraph 2.

For the purposes of the first paragraph, the cases specified by regulation must in particular take into account offences under any municipal by-law as regards nuisances, sanitation or safety.”

73. The Act is amended by inserting the following division after Division II:

“DIVISION II.1

“MUNICIPAL BY-LAWS

21.1. No provision of a municipal by-law adopted under the Act respecting land use planning and development (chapter A-19.1) may operate to prohibit the operation of a tourist accommodation establishment where accommodation, not including any meals served on the premises, in the principal residence of the natural person operating it is offered, by means of a single reservation, to a person or a single group of related persons at a time.

The first paragraph does not apply to a provision of a zoning by-law or a conditional use by-law introduced by a by-law that amends the by-law concerned and is adopted in accordance with the provisions of Division V of Chapter IV of Title I of the Act respecting land use planning and development, with the following modifications:

(1) any provision contained in the second draft by-law is deemed to have been the subject of a valid application from any zone from which such an application may originate under section 130 of that Act, and sections 131 to 133 of that Act do not apply; and

(2) for the purpose of determining whether a referendum poll must be held in respect of that by-law, the number of applications that must be reached under the first paragraph of section 553 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is reduced by 50%, rounded up to the next whole number.”

74. Section 55.1 of the Act is amended by adding the following paragraph at the end:

“The Minister of Municipal Affairs, Regions and Land Occupancy is responsible for the administration of section 21.1.”

ACT RESPECTING MUNICIPAL TAXATION

75. Section 236 of the Act respecting municipal taxation (chapter F-2.1) is amended by inserting “in respect of an establishment other than a principal residence establishment” after “(chapter E-14.2)” in paragraph 13.

76. Section 244.31 of the Act is amended by inserting “or principal residence” after “an outfitting” in the first paragraph.

77. Section 263.2 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “It must, in such a case, determine in that by-law the modes of payment of that sum, which must include electronic payment.”;

(2) by striking out the third paragraph.

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND AND AGRICULTURAL ACTIVITIES

78. Section 79.1 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) is amended by replacing “or interim control by-law of a regional county municipality or community” in the second paragraph by “, interim control by-law of a regional county municipality or community and by-law referred to in Division I of Chapter II.1 of Title I of the Act respecting land use planning and development (chapter A-19.1)”.

ENVIRONMENT QUALITY ACT

79. Section 2.1 of the Environment Quality Act (chapter Q-2) is repealed.

80. Section 24 of the Act is amended

(1) in the first paragraph,

(a) by striking out “on the quality of the environment” in the introductory clause;

(b) by adding the following subparagraph at the end:

“(6) if the application concerns an activity in a flood zone of a lake or watercourse or a mobility zone of a watercourse, the consequences of the activity for the persons and property located in that zone.”;

(2) by inserting “, on the life, health, safety, welfare or comfort of human beings or on ecosystems, other living species or property” after “environment” in the third paragraph.

81. Section 25 of the Act is amended by adding the following subparagraph at the end of the first paragraph:

“(10) flood-proofing measures to take into consideration the flood zone of a lake or watercourse and the mobility zone of a watercourse.”

82. Section 26 of the Act is amended, in the first paragraph,

(1) by striking out “for adequate protection of the environment, human health or other living species” in the introductory clause;

(2) by replacing “to protect human health or other living species” in subparagraph 2 by “to ensure the health, safety, welfare or comfort of human beings, protect other living species or prevent adverse effects on property”.

83. Section 31.0.3 of the Act is amended by replacing “human health or safety or other living species” in subparagraph 2 of the second paragraph by “the health, safety, welfare or comfort of human beings, protect other living species or prevent adverse effects on property”.

84. Section 31.9 of the Act is amended by replacing “and heritage property” at the end of subparagraph *b* of the first paragraph by “, heritage property and any other property”.

85. The Act is amended by inserting the following before section 46.0.1:

“§1. — *General provisions*”.

86. Section 46.0.1 of the Act is amended

(1) by inserting “, as well as climate change issues” at the end of the first paragraph;

(2) by replacing “and to foster development of projects with minimal impacts on the receiving environment” in the second paragraph by “, foster development of projects with minimal impacts on the receiving environment and reduce the vulnerability of persons and property exposed to flooding”.

87. Section 46.0.2 of the Act is amended by replacing subparagraph 2 of the third paragraph by the following subparagraphs:

“(2) the shores, banks and littoral zones of a lake or watercourse, as defined by government regulation;

“(2.1) the flood zones of a lake or watercourse and mobility zones of a watercourse established in accordance with this division and whose boundaries are disseminated by the Government or, where such boundaries have not been established, as defined by government regulation; and”.

88. The Act is amended by inserting the following after section 46.0.2:

“§2. — *Boundaries of flood zones of lakes or other watercourses and mobility zones of watercourses*

“**46.0.2.1.** The Minister shall establish the boundaries of the flood zones of lakes or watercourses and those of the mobility zones of watercourses.

For that purpose, the Minister shall prepare, keep up to date and make public the rules applicable for establishing such boundaries, which must provide, in particular, that the Minister considers the impact of a flood protection works on a flood zone only if the works is covered by an order made under section 46.0.13.

The Minister may, when establishing the boundaries of the zones referred to in the first paragraph, require a municipality to send him all information concerning the determination of the flood zones of lakes and watercourses that it used for land use planning in its territory.

The Minister shall publish a notice in the *Gazette officielle du Québec*, after consulting with the Minister of Natural Resources and Wildlife, specifying that the boundaries of the flood zones of lakes and watercourses and mobility zones of watercourses have been established and are disseminated by a technological means specified in the notice. The boundaries take effect on the date the notice is published.

“**46.0.2.2.** The Minister may, by agreement, delegate responsibility to a municipality for establishing the boundaries of the flood zones of lakes and watercourses and mobility zones of watercourses in its territory. In such a case, the municipality is required to comply with the rules prepared by the Minister under the second paragraph of section 46.0.2.1.

The municipality must submit the boundaries it proposes to the Minister for approval. To evaluate the municipality's proposal, the Minister shall analyze the methodology used and may request any document he considers necessary to do so.

The Minister may require the municipality to make the modifications the Minister considers appropriate to comply with the rules prepared under the second paragraph of section 46.0.2.1 within the time he specifies or make the modifications himself.

The fourth paragraph of section 46.0.2.1 applies to any establishment of boundaries by a municipality.

“46.0.2.3. The boundaries of the zones referred to in this subdivision shall be evaluated at least every 10 years, particularly in light of the evolution of the knowledge, methods and tools available, the natural and human-caused changes and climate change issues.

Sections 46.0.2.1 and 46.0.2.2 apply, with the necessary modifications, to any modification of the boundaries of the zones.

“§3. — Authorization regime”.

89. Section 46.0.4 of the Act is amended by replacing “or in a land use planning and development plan, as applicable” in paragraph 4 by “, in a land use planning and development plan, in any interim control measure or in a by-law adopted by a regional county municipality under the Act respecting land use planning and development (chapter A-19.1)”.

90. Section 46.0.12 of the Act is renumbered 46.0.22 and is amended by adding the following paragraphs at the end:

“(8) classify the flood zones of lakes and watercourses as well as the mobility zones of watercourses;

“(9) determine the information and documents that a person must send to the Minister to allow the preparation, verification or modification of the boundaries of a flood zone of a lake or watercourse and a mobility zone of a watercourse;

“(10) prohibit or limit the carrying out of any work, the erecting of any structures or the carrying out of any other interventions in wetlands and bodies of water or on flood protection works;

“(11) in the cases and under the conditions specified, make the carrying out of any work, the erecting of any structures or the carrying out of any other interventions in wetlands and bodies of water subject to the issue of a permit by the municipality concerned;

“(12) establish the standards applicable to the work, structures or other interventions carried out or erected in wetlands and bodies of water in order to ensure adequate protection of the safety, welfare or comfort of human beings or to prevent adverse effects on property;

“(13) provide that regional county municipalities may prepare a flood risk management plan supported by an expert evaluation and prescribe the criteria and terms applicable to such a plan and such an evaluation;

“(14) prescribe the criteria that a regulation made under section 79.1 of the Act respecting land use planning and development (chapter A-19.1) must meet to be approved by the Minister of Municipal Affairs, Regions and Land Occupancy under section 79.17 of that Act;

“(15) establish the standards applicable to flood protection works, in particular with regard to design, maintenance and monitoring;

“(16) prescribe the reports, studies and other documents, in the cases and under the conditions specified, that must be produced by a municipality with respect to flood protection works located in whole or in part in its territory;

“(17) determine the information and documents to be sent to the Minister or to a municipality to ensure monitoring of the authorizations issued within a flood zone of a lake or watercourse or a mobility zone of a watercourse; and

“(18) determine which information and documents produced under a government regulation made under this division are public and must be made available to the public.”

91. The Act is amended by inserting the following after section 46.0.12:

“§4. — *Flood protection works*

“**46.0.13.** The Government may, by order, on the conditions it determines, declare that a municipality that so requests is responsible for flood protection works that the Government identifies.

The municipality’s responsibility takes effect on the date set in the order.

“**46.0.14.** If the Government terminates the declaration made under section 46.0.13, in particular at the request of the municipality or to ensure the safety of persons or property, the municipality’s responsibility ends on the date set by the Government. Before that date, the Minister must update the boundaries of the zones referred to in subdivision 2 and publish the notice provided for in section 46.0.2.1.

The municipality must, at least 30 days before requesting the Government to terminate the declaration in accordance with the first paragraph, pass a resolution stating its intention to do so. A copy of the resolution must be published in accordance with the Act governing the municipality in that matter.

“46.0.15. A municipality in whose territory all or part of a flood protection works entered in the register provided for in section 46.0.21 is located or a person designated by the municipality may, in particular, in the performance of its obligations,

(1) enter and circulate on private land or the waters in the domain of the State, including with machinery; and

(2) temporarily occupy private land or the waters in the domain of the State.

Those powers must be exercised reasonably and are subject to restoring the premises to their former state and compensating the owner or custodian of the premises, as the case may be, for any damage. However, if the damage sustained by the owner or custodian concerns an activity, structure or intervention that is prohibited under a regulation made in accordance with section 46.0.22, it need not be compensated for.

“46.0.16. Any works covered by an order made under section 46.0.13 that is present, in whole or in part, on the waters in the domain of the State is considered as having obtained the rights to occupy the waters in the domain of the State required under the Watercourses Act (chapter R-13).

“46.0.17. At least 15 days before undertaking work relating to flood protection works or accessing the works, the municipality must notify, in writing, any land owners concerned by the work to be carried out and inform them of the rights the municipality has with respect to the flood protection works. The municipality must also inform the land owners of the nature and expected duration of the work, where applicable.

Despite the first paragraph, the municipality may undertake work relating to flood protection works without first notifying the land owners concerned by the work to be carried out in urgent circumstances or in order to prevent serious or irreparable harm or damage to human beings, ecosystems, other living species, the environment or property.

“46.0.18. A municipality that is responsible for a flood protection works under the order provided for in section 46.0.13 must apply for the registration in the land register of a notice indicating the location of a flood protection works with respect to the immovables located in its territory. The application shall be made by means of a notice whose content is determined by government regulation.

A municipality must apply for the cancellation of the registration made under the first paragraph if it is no longer responsible for a flood protection works following an order made under section 46.0.13.

“46.0.19. Except in the case of an intentional or gross fault, a municipality and its officers and employees may not be prosecuted for the failure of a flood protection works when the municipality exercises, in accordance with the regulation made under paragraph 15 of section 46.0.22, the responsibility entrusted to it under section 46.0.13.

However, the first paragraph does not apply if the cause of the failure of the works is not related to that responsibility.

“46.0.20. With regard to the owner or custodian of a flood protection works, or to the municipality in whose territory all or part of the works is located, the Minister may make any order the Minister considers necessary to ensure the safety of persons and property. The Minister may also make such an order with regard to any person or municipality that acts in such a way as to compromise the safety of a flood protection works.

If the Minister considers it necessary, the Minister may order the municipality responsible for a flood protection works covered by an order made under section 46.0.13

(1) to carry out the work specified by the Minister to ensure the safety of persons and property;

(2) to carry out any test, survey, expert evaluation or verification the Minister specifies;

(3) to install, within the time the Minister sets, any device or apparatus he determines; or

(4) to provide the Minister, in the form and within the time the Minister determines, with a report on any aspect of the design or operation of the works, accompanied by, where applicable, the relevant information and documents.

“46.0.21. The Minister keeps a register of flood protection works.

A government regulation must prescribe the information to be entered in the register, the person who must provide the information and the time limit for doing so.

Section 118.5.3 applies to the register.

“§5. — *Regulatory power*”.

92. Section 118.3.3 of the Act is amended by adding the following paragraphs at the end:

“The first paragraph does not apply to the provisions of a regulation made under this Act that prescribes that such a regulation or certain of its sections are to be applied by all municipalities, by a certain category of municipalities or by one or more municipalities if the municipal by-law concerns the implementation of the provisions of a regulation made under this Act.

For the purposes of the first paragraph, the approval of the Minister of Municipal Affairs, Regions and Land Occupancy referred to in section 79.17 of the Act respecting land use planning and development (chapter A-19.1) is equivalent to the approval of the Minister. In such a case, publication in the *Gazette officielle du Québec* under the first paragraph is not required.”

DAM SAFETY ACT

93. Section 2 of the Dam Safety Act (chapter S-3.1.01) is amended by replacing the first paragraph by the following paragraphs:

“For the purposes of this Act, “dam” means any works 1 metre or more in height, constructed across a watercourse or at the outlet of a lake and resulting in the creation of a reservoir.

Any other works intended to impound all or part of the water stored in such a reservoir shall be considered to be a dam.”

ACT RESPECTING THE SOCIÉTÉ D’HABITATION DU QUÉBEC

94. Section 3 of the Act respecting the Société d’habitation du Québec (chapter S-8) is amended by inserting “or modest-rental” after “low-rental” in subparagraph 3 of the first paragraph.

95. Section 3.1 of the Act is amended by replacing “low rental” in the fourth paragraph by “low-rental or modest-rental”.

96. Section 3.2 of the Act is amended by striking out “for housing studies and research and for experimental projects” in paragraph 2.

97. Section 51 of the Act is amended by replacing “low or moderate income” in the first paragraph by “low, moderate or modest income”.

98. Section 56.4 of the Act is amended by replacing “low or moderate income” by “low, moderate or modest income”.

99. Section 57 of the Act is amended

(1) in the first paragraph of subsection 1,

(a) by striking out “or a regional county municipality that has affirmed its jurisdiction with respect to the management of social housing”;

(b) by replacing “or moderate income” by “, moderate or modest income or having special housing needs”;

(2) in subsection 3.1,

(a) by replacing “that receives financial assistance granted for the purposes of the operation and maintenance of residential immovables” in subparagraph *f* by “referred to in section 85.1”;

(b) by adding the following subparagraph at the end:

“(g) with the authorization of the Société, acquire, construct and renovate residential immovables under projects aimed at creating affordable housing, including dwellings intended for persons or families of low, moderate or modest income.”

100. The Act is amended by inserting the following subdivision after section 58.7:

“§2.4. — *Sending of information*

“**58.8.** A bureau must, at the request of the recognized association of lessees, the sector committee or the advisory committee of residents of the immovable it administers, send the association or committee the names and contact information of the lessees who reside in the immovable. For that purpose, the bureau must first obtain the consent of the lessees concerned.”

101. The Act is amended by inserting the following section after section 68.15:

“**68.16.** A bureau must, at the request of a federation of lessees, send the federation the names and contact information of the officers of an association of lessees recognized by the bureau, of the officers of an advisory committee of residents or a sector committee, and of the lessees elected as directors of the bureau. For that purpose, the bureau must first obtain the consent of the officers and lessees concerned.”

102. Section 86 of the Act is amended

(1) in the first paragraph,

(a) by inserting the following subparagraph after subparagraph *g*:

“(g.1) establish the categories, conditions or criteria for allocating modest-rental housing dwellings and the conditions upon which leases for such dwellings may be taken or granted;”;

(b) by replacing ““low-rental housing”” in paragraph *k* by ““person or family of modest income”, “low-rental housing”, “modest-rental housing””;

(2) by inserting the following paragraph after the first paragraph:

“A by-law relating to the matter referred to in subparagraph *g.1* of the first paragraph may prescribe the rules to which the owner of a residential immovable and the lessees of such an immovable will be subject, despite any provision of a program, an operating agreement or any other document.”;

(3) by inserting “, *g.1*” after “*g*” in the second paragraph.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

103. Section 95 of the Act respecting public transit authorities (chapter S-30.01) is amended

(1) by replacing subparagraph *g* of subparagraph 2 of the seventh paragraph by the following subparagraph:

“(g) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;”;

(2) by adding the following subparagraphs at the end of subparagraph 2 of the seventh paragraph:

“(m) purification services;

“(n) garbage removal services; and

“(o) road services;”;

(3) by striking out the last sentence of the ninth paragraph;

(4) by inserting the following paragraph after the ninth paragraph:

“At the opening of the tenders, the following must be disclosed aloud:

(1) the names of the tenderers, including, if applicable, the names of those having electronically submitted a tender whose integrity has not been ascertained, subject to a later verification; and

(2) the total price of each tender, subject to that verification.

However, if the integrity of at least one tender submitted electronically could not be ascertained at the opening of the tenders, the above disclosure must instead be made within the following four working days, by publishing the result of the opening of the tenders in the electronic tendering system.”

104. Section 95.1.1 of the Act is amended

(1) by inserting the following paragraph after the first paragraph:

“In the case of a tender submitted electronically, a transit authority must, at the opening of the tenders, ascertain the integrity of the tender using the electronic tendering system.”;

(2) by adding the following sentence at the end of the second paragraph: “It must also mention in the calls for tenders or the documents that any tender submitted electronically whose integrity is not ascertained at the opening of tenders is rejected if that irregularity is not remedied within two working days after the notice of default sent by the transit authority.”;

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

“A tender submitted electronically within the time set in the third paragraph to remedy the default regarding the integrity of a previously submitted tender is substituted for the latter on its integrity being ascertained by the transit authority. That tender is then deemed to have been submitted before the closing date and time set for receiving tenders.”

105. Section 97 of the Act is amended by inserting “or under section 99.0.0.1” at the end of the second paragraph.

106. Section 99 of the Act is amended by inserting “, section 99.0.0.1” after “95”.

107. The Act is amended by inserting the following section after section 99:

“99.0.0.1. In addition to what is permitted under section 95, a transit authority may, in a public call for tenders or in a document to which it refers, discriminate in any or a combination of the following ways:

(1) for the purposes of a construction contract, a supply contract, a contract for services mentioned in the eighth paragraph involving an expenditure below the ceiling ordered by the Minister in respect of each class of contract, or a contract for any other service than those mentioned in the eighth paragraph, by requiring, on pain of rejection of the tender, that all or part of the goods or services be Canadian goods or services or that all or part of the suppliers or contractors have an establishment in Canada; and

(2) for the purposes of any of the contracts mentioned in subparagraph 1, where the transit authority uses a system of bid weighting and evaluating referred to in section 96 or section 96.1, by considering, as a qualitative evaluation criterion, the Canadian origin of part of the goods, services, suppliers, insurers or contractors.

The maximum number of points that may be assigned to the evaluation criterion in subparagraph 2 of the first paragraph may not be greater than 10% of the total number of points for all the criteria.

In addition and despite the preceding paragraphs, for the purposes of any single contract providing for the design and construction of a transportation infrastructure, a transit authority may require, on pain of rejection of the tender, that all the engineering services related to the contract be provided by suppliers from Canada or Québec.

For the purposes of any services contract by which a transit authority requires that a contractor or supplier operate all or part of a public property for the purpose of providing a service to the public, the transit authority may require, on pain of rejection of the tender, that the services be provided by a contractor or supplier from Canada or Québec.

For the purposes of any contract for the acquisition of mass transit vehicles involving an expenditure equal to or above the threshold ordered by the Minister, a transit authority may require that the other contracting party contract up to 25% of the total contract value in Canada and that the vehicles' final assembly be included in the subcontracted work.

“Assembly” means the installation and interconnection of any of the following parts and includes the vehicles' final inspection, test and final preparation for delivery:

- (1) engine, propulsion control system and auxiliary power;
- (2) transmission;
- (3) axles, suspension or differential;
- (4) brake system;
- (5) ventilation, heating or air conditioning system;
- (6) frames;
- (7) pneumatic or electrical systems;
- (8) door system;
- (9) passenger seats and handrails;
- (10) information and destination indicator system and remote monitoring system; and
- (11) wheelchair access ramp.

For the purposes of the first paragraph, goods are deemed to be Canadian goods if assembled in Canada, even if some of their parts do not come from Canada.

The services referred to in subparagraph 1 of the first paragraph are the following services:

- (1) courier or mail services, including email;
- (2) fax services;
- (3) real estate services;
- (4) computer services, including consultation services for the purchase or installation of computer software or hardware, and data processing services;
- (5) maintenance or repair services for office equipment;
- (6) management consulting services, except arbitration, mediation or conciliation services with regard to human resources management;
- (7) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;
- (8) architectural landscaping services;
- (9) land use and planning services;
- (10) test, analysis or inspection services for quality control;
- (11) exterior and interior building cleaning services;
- (12) machinery or equipment repair services;
- (13) purification services;
- (14) garbage removal services; and
- (15) road services.

Despite the preceding paragraphs, in the case of the contracting process for a contract referred to in the third, fourth or fifth paragraph involving an expenditure equal to or above \$20,000,000, the transit authority must apply the discriminatory measures set out with regard to such a contract. The same applies where the transit authority uses a qualitative criterion referred to in subparagraph 2 of the first paragraph with regard to a contract referred to in subparagraph 1 of that paragraph and involving such an expenditure.

Despite the ninth paragraph and subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the conditions it determines, exempt the transit authority from complying with an obligation set out in that paragraph after the transit authority shows, following thorough and documented verification, that the obligation so restricts procurement that there is a real risk of no tender being submitted.”

103. The Act is amended by inserting the following section after section 103:

“103.0.1. Subject to compliance with intergovernmental agreements on the opening of public procurement, the Government may, on the recommendation of the Minister of Municipal Affairs, Regions and Land Occupancy, authorize a transit authority that uses the system of bid weighting and evaluating provided for in section 96 to make a contract related to a public transit infrastructure and allow the transit authority, despite sections 96 and 99.0.1 to 99.0.8,

- (1) to defer knowledge and evaluation of the price;
- (2) to evaluate only the price of the tenders that have obtained the minimum score for the other criteria of the system of bid weighting and evaluating;
- (3) for a transit authority that has previously established a certification and qualification process for suppliers or contractors, as soon as the public call for tenders is issued, to carry out discussions with those who are certified or qualified in order to clarify the project;
- (4) to not require the submission of preliminary tenders before final tenders so as to make way for the discussion process intended to clarify the project;
- (5) where all the tenderers have submitted a compliant tender and each of the tenders proposes a price that is higher than the estimate established by the transit authority, to negotiate with all the tenderers individually any provision required to bring the parties to enter into a contract while preserving the fundamental elements of the call for tenders and of the tenders; and
- (6) to pay, on the conditions the Government establishes, a financial compensation to any supplier or contractor that is certified or qualified and, if the contract is awarded, that is not the successful tenderer for the contract for which the process was held where that process is established solely to award a single contract.

The Government may establish the conditions under which the Minister of Municipal Affairs, Regions and Land Occupancy may authorize a transit authority to pay the financial compensation provided for in subparagraph 6 of the first paragraph. It may also confer on the Minister the power to establish the conditions under which the Minister may authorize a transit authority to pay that compensation.

The conditions ordered under the first paragraph may depart from the provisions mentioned by amending them or by providing that one or some of those provisions do not apply and, as the case may be, may replace them by any other provision.”

109. The Act is amended by inserting the following section after section 103.2:

“103.2.0.1. A transit authority may adopt a responsible procurement policy that takes into account the principles set out in section 6 of the Sustainable Development Act (chapter D-8.1.1).

The transit authority shall make the policy available at all times by publishing it on its website.”

110. Section 108.1.0.1 of the Act is amended

(1) by adding the following subparagraph at the end of the first paragraph:

“(4) the expenditure ceilings and threshold that, under subparagraph 1 of the first paragraph and the fifth paragraph of section 99.0.0.1, respectively, allow discrimination based on territory.”;

(2) by replacing “threshold, ceiling” in the second paragraph by “thresholds, ceilings”.

ACT RESPECTING THE ADMINISTRATIVE HOUSING TRIBUNAL

III. The Act respecting the Administrative Housing Tribunal (chapter T-15.01) is amended by inserting the following sections after section 57:

“57.0.1. Two or more lessees of the same private seniors’ residence referred to in section 346.0.1 of the Act respecting health services and social services (chapter S-4.2) may make a joint application to the Tribunal where the sole purpose of the application is

(1) to obtain a rent reduction based on the lessor’s failure to provide one or more of the same services included in their respective leases, including domestic help, personal assistance, recreation, meal, security, ambulatory care or nursing care services; or

(2) to have clauses that are stipulated in their respective leases and whose effect is substantially the same declared null in the interest of public order.

All lessees who are parties to the application must sign it.

Any lessee who acts as the mandatary of another lessee must be designated in the application.

“57.0.2. The Tribunal must convene the parties to a case management conference under section 56.5 in order, among other things, to inquire into the situation of the other lessees of the private seniors’ residence.

In addition to the case management measures that the Tribunal may take under section 56.8, it must order the following measures if it observes that the rights or interests of the other lessees of the residence could be affected by a clause whose effects are the same as the clause covered by the joint application or by the loss of a service covered by that application:

- (1) the impleading of those lessees; and
- (2) the notification to those lessees, by the operator of the residence concerned,
 - (a) of a copy of the joint application accompanied by a copy of the exhibits supporting it or by a list of the exhibits that indicates that they are accessible on request;
 - (b) a copy of the decision ordering the impleading of the lessees; and
 - (c) an explanatory notice whose content is determined by the Tribunal member who holds the case management conference and which mentions, among other things, the reasons for which the lessees are impleaded and their right of objection under the third paragraph.

At any time, a lessee may notify the Tribunal of the lessee’s objection to being impleaded under subparagraph 1 of the second paragraph. On reception of the notice, the lessee is no longer a party to the joint application.

“57.0.3. After the case management conference is held, the Tribunal may order the operator of the private seniors’ residence to send a copy of the joint application and, if applicable, of the other documents referred to in subparagraph 2 of the second paragraph of section 57.0.2 to the health and social services institution that exercises the functions related to the certification of the residence covered by the application that are set out in sections 346.0.1 and following of the Act respecting health services and social services (chapter S-4.2).

The Tribunal must, after the proceedings have been concluded, send that institution a copy of the final decision ruling on the joint application.

“57.0.4. In addition to the assistance of a trusted third person as provided for in section 74.1, a lessee may, throughout the proceeding relating to a joint application, be assisted by a community organization that has been entrusted with a mandate to assist lessees of private seniors’ residences under an agreement entered into with the Minister, to which other ministers may be signatories, if applicable.”

112. Section 72 of the Act is amended by inserting the following paragraph after the second paragraph:

“A natural person may also be represented by another person who is a party to the same joint application referred to in section 57.0.1.”

113. Section 74 of the Act is amended by adding the following paragraph at the end:

“The designation referred to in the third paragraph of section 57.0.1 stands in lieu of such a mandate.”

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

114. Section 253 of the Act to amend various legislative provisions concerning municipal affairs (2001, chapter 68), amended by section 46 of chapter 68 of the statutes of 2002, is again amended by replacing “Chapter II.1 of Title I” in the first paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

REGULATION ORDERING THE EXPENDITURE THRESHOLD FOR A CONTRACT THAT MAY BE AWARDED ONLY AFTER A PUBLIC CALL FOR TENDERS, THE MINIMUM TIME FOR THE RECEIPT OF TENDERS AND THE EXPENDITURE CEILING ALLOWING THE TERRITORY FROM WHICH TENDERS ORIGINATE TO BE LIMITED

115. Section 2 of the Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited (chapter C-19, r. 5) is amended, in paragraph 3,

(1) by replacing subparagraph *g* by the following subparagraph:

“(g) architectural or engineering services, except engineering services related to a single transportation infrastructure design and construction contract;”;

(2) by adding the following subparagraphs at the end:

“(m) purification services;

“(n) garbage removal services; and

“(o) road services;”.

OTHER AMENDING PROVISIONS

116. Section 51 of Order in Council 841-2001 (2001, G.O. 2, 3660), concerning Ville de Saguenay, amended by section 47 of chapter 68 of the statutes of 2002, is again amended by replacing “Chapter II.1 of Title I” in the second paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

117. Section 48 of Order in Council 850-2001 (2001, G.O. 2, 3695), concerning Ville de Sherbrooke, amended by section 48 of chapter 68 of the statutes of 2002, is again amended by replacing “Chapter II.1 of Title I” in the second paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

118. Section 25 of Order in Council 851-2001 (2001, G.O. 2, 3726), concerning Ville de Trois-Rivières, amended by section 49 of chapter 68 of the statutes of 2002, is again amended by replacing “Chapter II.1 of Title I” in the first paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

119. Section 12 of Order in Council 1478-2001 (2001, G.O. 2, 6960), concerning Ville de Rouyn-Noranda, amended by section 51 of chapter 68 of the statutes of 2002, is again amended by replacing “Chapter II.1 of Title I” in the first paragraph by “the provisions of Chapter II.1 of Title I that concern by-laws other than the by-law provided for in section 79.1”.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

120. Every by-law adopted in accordance with the provisions of Division I of Chapter II.1 of Title I of the Act respecting land use planning and development (chapter A-19.1), as they read on 24 March 2021, remains in force until replaced or repealed.

The provisions of Division I of Chapter II.1 of Title I of the Act respecting land use planning and development, as they read on 24 March 2021, continue to apply to a procedure to adopt or amend a by-law that is subject to them on that date.

121. Every local municipality that has a planning program must, not later than 25 March 2024, make any required modification to that program to incorporate into it the identification of any part of the municipal territory that is sparsely vegetated, very impervious or subject to the urban heat island phenomenon, and the description of any measure to mitigate the harmful or undesirable effects of those characteristics, provided for in paragraph 4 of section 83 of the Act respecting land use planning and development, as enacted by section 8.

122. Every responsible body referred to in section 148.1 of the Act respecting land use planning and development that has an agricultural advisory committee must, not later than 25 March 2023, make any amendment to the by-law establishing the committee that is necessary to make it compliant with section 148.3 of that Act, amended by section 18.

123. Section 233.1.1 of the Act respecting land use planning and development, as enacted by section 24, and the third paragraph of section 104 of the Municipal Powers Act (chapter C-47.1), as enacted by section 69, do not apply to offences committed before 25 March 2021.

124. For a period of three years from 25 June 2021, the contract management by-law of every municipality, metropolitan community and public transit authority must contain measures that, for the purposes of the making of any contract involving an expenditure below the expenditure threshold for a contract that may be awarded only after a public call for tenders, promote Québec goods and services as well as suppliers, insurers and contractors having an establishment in Québec.

125. The ninth paragraphs of section 573.1.0.4.1 of the Cities and Towns Act (chapter C-19), article 936.0.4.1 of the Municipal Code of Québec (chapter C-27.1) and section 99.0.0.1 of the Act respecting public transit authorities (chapter S-30.01), as enacted by sections 39, 48 and 107, respectively, and the sixth paragraphs of sections 112.0.0.0.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) and 105.0.0.0.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02), as enacted by sections 58 and 65, respectively, do not apply with regard to a contracting process that began before 26 March 2021.

126. With respect to a provision of a zoning by-law or conditional use by-law that is in force on 25 March 2021, the first paragraph of section 21.1 of the Act respecting tourist accommodation establishments (chapter E-14.2), as enacted by section 73, applies only from 25 March 2023.

Before 25 March 2023, a municipality may, in accordance with the second paragraph of section 21.1 of the Act respecting tourist accommodation establishments, readopt, without amendment, a provision referred to in the first paragraph.

127. A local municipality may, by a by-law requiring only the approval of the Minister of Municipal Affairs, Regions and Land Occupancy, borrow to finance expenses attributable to the COVID-19 pandemic and incurred during the fiscal year 2021 by the local municipality or by a body in respect of which it must pay an aliquot share or a contribution and that is governed by an Act under the exclusive administration of the Minister.

128. A local municipality may, by a by-law requiring no approval, authorize the borrowing of moneys available in its general fund or its working fund to finance expenses attributable to the COVID-19 pandemic and incurred during the fiscal year 2020 or 2021 or to compensate for a decrease in its revenues attributable to the pandemic and observed during those fiscal years.

A by-law referred to in the first paragraph must indicate the amount of the loan and the source of the moneys borrowed, and must provide for its repayment, over a maximum term of 10 years, by means of a special tax imposed on all the taxable immovables in the territory of the municipality or by means of an appropriation out of the general revenues of the municipality.

129. Any local municipality may adopt an assistance plan for enterprises in its territory. A municipality that adopts an assistance plan must send a copy, for information, to the regional county municipality whose territory includes that of the municipality.

A municipality implements an assistance plan by adopting, by by-law, an enterprise assistance program, under which it may grant financial assistance, in particular in the form of a subsidy, loan or tax credit, to any person that operates a private-sector enterprise and that is the owner or occupant of an immovable other than a residence, excluding a private seniors' residence referred to in section 346.0.1 of the Act respecting health services and social services (chapter S-4.2).

The assistance granted under the program

- (1) is not subject to the Municipal Aid Prohibition Act (chapter I-15); and
- (2) is subject to the third and fourth paragraphs of section 92.1 of the Municipal Powers Act.

The eligibility period for the program may not exceed 25 March 2024.

The total financial assistance granted annually under the program may not exceed \$500,000 or 1% of the total appropriations provided for in the municipality's operating budget for the current fiscal year, if the latter amount is higher.

Financial assistance granted to the same beneficiary under the program may not exceed \$150,000 and may not be granted for a period exceeding three years.

The municipality may, by by-law, grant financial assistance in excess of the amounts provided for in the fifth and sixth paragraphs. The by-law must be approved by the Minister of Municipal Affairs, Regions and Land Occupancy, after consulting the Minister of Economy and Innovation.

Where an enterprise assistance program is adopted by the urban agglomeration council, the financial assistance is apportioned between the related municipalities in proportion to the aliquot share paid respectively by each of them to finance urban agglomeration expenditures, or in proportion to the contribution of each to urban agglomeration revenues through taxation and compensations to stand in lieu of taxes.

In the case provided for in the eighth paragraph, any sums remaining on the termination of the program are apportioned between the related municipalities in accordance with the rule set out in that paragraph.

Each year, a report on the financial assistance granted under the program is submitted to the council of the municipality. The report is then published on its website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality.

Every local municipality must send the Minister of Municipal Affairs, Regions and Land Occupancy the assistance plan it adopts under the second paragraph, within 30 days after adopting it.

130. Despite the Municipal Aid Prohibition Act, a regional county municipality may establish an investment fund intended to provide financial support to enterprises whose income has declined due to the COVID-19 pandemic.

The resolution of the council of the regional county municipality establishing the investment fund must

(1) set the amount invested in the fund by the regional county municipality, which may not exceed \$1,000,000, except with the authorization of the Minister of Municipal Affairs, Regions and Land Occupancy;

(2) indicate that the regional county municipality itself is responsible for administering the fund or that it entrusts the administration of the fund to a non-profit body engaged in economic development activities; and

(3) prescribe the eligibility period for financial assistance granted under the fund, which may not exceed 25 March 2024.

The regional county municipality must send the Minister of Municipal Affairs, Regions and Land Occupancy the resolution referred to in the second paragraph within 30 days after it is passed.

The regional county municipality may entrust to a committee it establishes for that purpose, composed of representatives of the business community and any other civil society stakeholder considered relevant, the selection of beneficiaries of financial assistance that may be granted in accordance with the rules it determines. The regional county municipality establishes the committee's mode of operation.

A local municipality may not exercise the right of withdrawal provided for in the third paragraph of section 188 of the Act respecting land use planning and development in respect of deliberations regarding a contribution to the fund established under this section.

Each year, a report on the assistance granted under the fund is submitted to the council of the regional county municipality and published on its website.

This section also applies, with the necessary modifications, to any local municipality whose territory is not included in that of a regional county municipality.

In a case referred to in the seventh paragraph and where an urban agglomeration council establishes an investment fund, the amount invested in the fund under subparagraph 1 of the second paragraph is apportioned between the related municipalities in proportion to the aliquot share paid respectively by each of them to finance urban agglomeration expenditures, or in proportion to the contribution of each to urban agglomeration revenues through taxation and compensations to stand in lieu of taxes.

In the case provided for in the eighth paragraph, any amount remaining in the fund on the dissolution of the fund is apportioned between the related municipalities in accordance with the rule set out in that paragraph.

131. Any vacancy in the office of councillor of a municipality, or in the office of warden of a regional county municipality, that occurs more than 12 months before the day set for the 2021 general election need not be filled by a by-election, unless the council decides otherwise within 15 days after 25 March 2021.

Where a vacancy occurs in the office of warden and the council has not decided that it must be filled by a by-election, the vacancy must nevertheless be filled in the manner set out in section 336 of the Act respecting elections and referendums in municipalities, with the necessary modifications.

The first paragraph does not apply if the vacancy entails a loss of quorum on the council of the municipality.

132. The municipal body responsible for assessment may, with the consent of the municipality concerned, set 1 January 2021 as the date of coming into force of any roll referred to in the Act respecting municipal taxation (chapter F-2.1) deposited after 31 October 2020 and before 1 January 2021.

133. A rule imposed by the Government, a minister or a municipality to protect the health of the population during the COVID-19 pandemic, that has the effect of restricting all or part of an enterprise's activities, is not a legal restriction within the meaning of paragraph 19 of section 174 of the Act respecting municipal taxation.

This section has effect from 13 March 2020.

134. The third paragraph of section 263.2 of the Act respecting municipal taxation, as it reads on 24 March 2021, continues to apply until the municipal body responsible for assessment determines the modes of payment by a by-law made under that section 263.2, as amended by section 77.

The by-law must come into force not later than 25 March 2025.

135. The Government may, by a regulation made not later than 25 March 2022, enact any transitional measure necessary to implement any amendment made by this Act to the Act respecting land use planning and development only as regards flood risk management, the Act to affirm the collective nature of water resources and to promote better governance of waters and associated environments (chapter C-6.2) and the Environment Quality Act (chapter Q-2).

A regulation made under the first paragraph may have a shorter publication period than that required under section 11 of the Regulations Act (chapter R-18.1), but not shorter than 10 days. Such a regulation may, if it so provides, apply from any date not prior to 25 March 2021.

136. This Act comes into force on 25 March 2021, except

(1) section 25, which comes into force on the date of coming into force of the first regulation made under section 226.1 of the Act respecting land use planning and development, replaced by section 21;

(2) sections 4, 5 and 9, subparagraph *a* of paragraph 1 of section 10 and sections 20, 79 and 87, which come into force on the date of coming into force of the first regulation made under paragraphs 10 and 11 of section 46.0.22 of the Environment Quality Act, as amended by section 90;

(3) section 91, insofar as it enacts sections 46.0.13 to 46.0.19, the second paragraph of section 46.0.20 and section 46.0.21 of the Environment Quality Act, which comes into force on the date of coming into force of the first regulation made under paragraph 15 of section 46.0.22 of the Environment Quality Act, as amended by section 90.

2021, chapter 8

AN ACT TO FACILITATE THE CONDUCT OF THE 7 NOVEMBER 2021 MUNICIPAL GENERAL ELECTION IN THE CONTEXT OF THE COVID-19 PANDEMIC

Bill 85

Introduced by Madam Andrée Laforest, Minister of Municipal Affairs and Housing

Introduced 10 February 2021

Passed in principle 16 March 2021

Passed 25 March 2021

Assented to 25 March 2021

Coming into force: 25 March 2021, except section 4, which comes into force on the date of coming into force of the first regulation made under section 3

Legislation amended: None

Explanatory notes

This Act gives the Chief Electoral Officer the power to modify, by regulation, the provisions of the Act respecting elections and referendums in municipalities and those of the regulations made under that Act to facilitate the conduct of the 7 November 2021 municipal general election, taking into account the consequences of the COVID-19 pandemic.

The Chief Electoral Officer is also granted, for similar purposes, the power to adapt those provisions and those of the regulation where the urgency of the situation precludes the Chief Electoral Officer from proceeding by regulatory modification.

Lastly, the Act extends the duration of the election period by one week.



Chapter 8

AN ACT TO FACILITATE THE CONDUCT OF THE 7 NOVEMBER 2021 MUNICIPAL GENERAL ELECTION IN THE CONTEXT OF THE COVID-19 PANDEMIC

[Assented to 25 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. This Act applies to the 7 November 2021 municipal general election and to any proceeding recommenced in accordance with section 276 of the Act respecting elections and referendums in municipalities (chapter E-2.2) following that election. It grants the Chief Electoral Officer powers to facilitate the conduct of that election, including the conduct of accountability and reporting, taking into account the consequences of the COVID-19 pandemic.

This Act and the regulations made under it apply despite any contrary or inconsistent provision of the Act respecting elections and referendums in municipalities or the regulations.

2. The election period within the meaning of section 364 of the Act respecting elections and referendums in municipalities begins on the 51st day before polling day and ends on polling day.

3. To facilitate the conduct of the election, the Chief Electoral Officer may, by regulation, modify a provision of Divisions I, III and V of Chapter V, of Chapters VI, XIII and XIV of Title I and of sections 659.2 and 659.4 of the Act respecting elections and referendums in municipalities, a provision of a regulation made under that Act or any of those provisions that applies to the election for the office of warden of a regional county municipality under section 210.29.2 of and Schedule I to the Act respecting municipal territorial organization (chapter O-9).

A modification to a provision referred to in the first paragraph facilitates the conduct of the election if its purpose is, in particular,

(1) to establish the conditions and procedure governing the exercise, by mail, of the right to vote of any elector whose name is entered on the list of electors as a person domiciled in a private seniors residence listed in the register established under the Act respecting health services and social services (chapter S-4.2) or in a facility referred to in the second paragraph of section 50 of the Act respecting elections and referendums in municipalities, of any elector unable to move about for health reasons, of any elector acting as an informal caregiver for that elector and who has the same domicile as the latter, of any elector whose isolation is ordered or recommended by public health authorities

due to the COVID-19 pandemic and, for any municipality having passed a favourable resolution not later than 1 July 2021, of any other elector 70 years of age or older;

(2) to establish the conditions and procedure for applications for entry on, striking off or correction to the list of electors;

(3) to add any polling day before the day fixed as polling day or any day for advance polling;

(4) to establish the duties of election officers and the conditions and procedure applicable to their appointment; and

(5) to establish the conditions and procedure applicable to the filing of nomination papers.

The Chief Electoral Officer sends any draft regulation made under the first paragraph to the Minister of Municipal Affairs, Regions and Land Occupancy and the Minister of Health and Social Services so that they may submit written observations.

After taking those observations into consideration, the Chief Electoral Officer publishes the draft regulation in the *Gazette officielle du Québec* at least 10 days before it is enacted, with a notice stating that any person may submit comments and specifying where they should be sent. If required by the urgency of the situation, the Chief Electoral Officer may shorten the publication period, giving reasons in the publication notice.

The regulation comes into force 15 days after the date of its publication in the *Gazette officielle du Québec* or on any later date specified in the regulation. The Chief Electoral Officer may shorten the publication period if required by the urgency of the situation; the reason justifying such coming into force must be published with the regulation.

4. Where the Chief Electoral Officer ascertains that applying a provision referred to in section 3, including a provision modified under that section, does not facilitate the conduct of the election and that the urgency of the situation precludes the Chief Electoral Officer from making a regulation in accordance with that section, the Chief Electoral Officer may adapt the provision to achieve its object.

The Chief Electoral Officer must first inform the Minister of Municipal Affairs, Regions and Land Occupancy and the Minister of Health and Social Services in writing of the decision the Chief Electoral Officer intends to make.

Within 30 days after polling day, the Chief Electoral Officer must send the President or the Secretary General of the National Assembly a report on the decisions made under the first paragraph. The President tables the report in the National Assembly within 30 days after receiving it or, if the Assembly is not sitting, within 30 days of resumption.

5. This Act comes into force on 25 March 2021, except section 4, which comes into force on the date of coming into force of the first regulation made under section 3.

2021, chapter 9
APPROPRIATION ACT NO. 1, 2021–2022

Bill 91

Introduced by Madam Sonia LeBel, Minister Responsible for Government Administration and Chair of the Conseil du trésor

Introduced 30 March 2021

Passed in principle 30 March 2021

Passed 30 March 2021

Assented to 30 March 2021

Coming into force: 30 March 2021

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2021–2022 fiscal year, a sum not exceeding \$21,989,293,045.00, representing some 27.5% of the appropriations to be voted for each of the portfolio programs listed in Schedule 1.

Moreover, the Act determines the extent to which the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.

Lastly, the Act also approves expenditure forecasts for a total of \$4,625,632,618.00 and investment forecasts for a total of \$1,270,704,850.00, representing some 27.2% of the expenditure forecasts and some 25.0% of the investment forecasts for the special funds listed in Schedule 2.



Chapter 9

APPROPRIATION ACT NO. 1, 2021–2022

[Assented to 30 March 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the general fund of the Consolidated Revenue Fund a sum not exceeding \$21,989,293,045.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2021–2022 fiscal year. The sum is constituted as follows:

(1) a first portion of \$20,010,391,950.00, in appropriations allocated according to the programs listed in Schedule 1, representing 25.0% of the appropriations to be voted in the 2021–2022 Expenditure Budget;

(2) an additional portion of \$1,978,901,095.00, in appropriations allocated according to the programs listed in Schedule 1, representing some 2.5% of the appropriations to be voted in the 2021–2022 Expenditure Budget.

2. The Conseil du trésor may authorize the transfer between programs or portfolios of the portion of an appropriation for which provision has been made to that end, for the purposes of and, where applicable, according to the conditions described in the Expenditure Budget.

Furthermore, it may, in cases other than the transfer of a portion of an appropriation referred to in the first paragraph, authorize the transfer of a portion of an appropriation between programs in the same portfolio, provided such a transfer does not increase or decrease the amount of the appropriation authorized by law by more than 10%, excluding, where applicable, the portion of the appropriation for which provision has been made.

3. The expenditure and investment forecasts for the special funds listed in Schedule 2 are approved for the 2021–2022 fiscal year. These sums are constituted as follows:

(1) a first portion of \$4,248,597,575.00, representing 25.0% of the expenditure forecasts in the 2021–2022 Special Funds Budget and an additional portion of \$377,035,043.00, representing some 2.2% of the expenditure forecasts in the 2021–2022 Special Funds Budget;

(2) a portion of \$1,270,704,850.00, representing 25.0% of the investment forecasts in the 2021–2022 Special Funds Budget.

4. This Act comes into force on 30 March 2021.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET HABITATION

	First portion	Additional portion
PROGRAM 1		
Support for Departmental Activities	19,353,175.00	
PROGRAM 2		
Municipal Infrastructure Modernization	104,066,450.00	12,455,075.00
PROGRAM 3		
Compensation in Lieu of Taxes and Support to Municipalities	194,364,825.00	433,277,900.00
PROGRAM 4		
Development of the Regions and Territories	67,906,100.00	536,409.00
PROGRAM 5		
Promotion and Development of Greater Montréal	34,870,275.00	87,005,573.00
PROGRAM 6		
Commission municipale du Québec	2,756,725.00	
PROGRAM 7		
Housing	220,289,275.00	
	643,606,825.00	533,274,957.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	Additional portion
PROGRAM 1		
Bio-food Business Development, Training and Food Quality	164,821,300.00	150,538,425.00
PROGRAM 2		
Government Bodies	110,275,125.00	
	<hr/> 275,096,425.00	<hr/> 150,538,425.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
PROGRAM 1		
Support for the Conseil du trésor	27,469,325.00	
PROGRAM 2		
Support for Government Operations	72,680,900.00	
PROGRAM 3		
Commission de la fonction publique	1,436,375.00	
PROGRAM 4		
Retirement and Insurance Plans	1,111,125.00	
PROGRAM 5		
Contingency fund	1,934,825,750.00	
	<hr/>	
	2,037,523,475.00	

CONSEIL EXÉCUTIF

	First portion	Additional portion
PROGRAM 1		
Lieutenant-Governor's Office	189,600.00	
PROGRAM 2		
Support Services for the Premier and the Conseil exécutif	28,333,325.00	
PROGRAM 3		
Canadian Relations	3,811,475.00	
PROGRAM 4		
Indigenous Affairs	86,747,375.00	17,500,000.00
PROGRAM 5		
Youth	15,030,625.00	20,500,000.00
PROGRAM 6		
Access to Information and Reform of Democratic Institutions	2,660,350.00	
PROGRAM 7		
Relations with English-speaking Quebecers	2,623,150.00	7,869,450.00
PROGRAM 8		
High-speed Internet and Special Connectivity Projects	29,041,600.00	
	168,437,500.00	45,869,450.00

CULTURE ET COMMUNICATIONS

	First portion	Additional portion
PROGRAM 1		
Management, Administration and Mission Support	16,195,800.00	
PROGRAM 2		
Support and Development of Culture, Communications and Heritage	198,009,800.00	13,922,841.00
	<u>214,205,600.00</u>	<u>13,922,841.00</u>

ÉCONOMIE ET INNOVATION

	First portion	Additional portion
PROGRAM 1		
Management and Administration	8,389,800.00	
PROGRAM 2		
Economic Development	120,556,900.00	20,000,000.00
PROGRAM 3		
Development of Science, Research and Innovation	79,117,825.00	10,000,000.00
PROGRAM 4		
Economic Development Fund Interventions	104,568,950.00	
PROGRAM 5		
Research and Innovation Bodies	63,736,975.00	140,000,000.00
	<u>376,370,450.00</u>	<u>170,000,000.00</u>

ÉDUCATION

	First portion	Additional portion
PROGRAM 1		
Administration	48,945,025.00	
PROGRAM 2		
Support for Organizations	21,062,750.00	
PROGRAM 3		
School Taxes – Fiscal Balancing Subsidy	393,164,675.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	3,120,214,925.00	290,000,000.00
PROGRAM 5		
Development of Recreation and Sports	27,061,025.00	10,000,000.00
PROGRAM 7		
Status of Women	4,852,500.00	
	<hr/> 3,615,300,900.00	<hr/> 300,000,000.00

ÉNERGIE ET RESSOURCES NATURELLES

	First portion	Additional portion
PROGRAM 1		
Management of Natural Resources	30,417,300.00	9,000,000.00
	<hr/> 30,417,300.00	<hr/> 9,000,000.00

ENSEIGNEMENT SUPÉRIEUR

	First portion	Additional portion
PROGRAM 1		
Administration	19,153,025.00	
PROGRAM 2		
Support for Bodies	11,908,650.00	
PROGRAM 3		
Financial Assistance for Education	254,944,350.00	
PROGRAM 4		
Higher Education	1,672,794,300.00	191,489,600.00
	<hr/> 1,958,800,325.00	<hr/> 191,489,600.00

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES

	First portion	Additional portion
PROGRAM 1		
Environmental Protection	78,417,725.00	
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,519,050.00	
	<hr/>	
	79,936,775.00	

FAMILLE

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	13,636,475.00	
PROGRAM 2		
Assistance Measures for Families	28,277,475.00	39,180,000.00
PROGRAM 3		
Childcare Services	629,546,225.00	92,954,818.00
PROGRAM 4		
Public Curator	16,194,850.00	
	<hr/> 687,655,025.00	<hr/> 132,134,818.00

FINANCES

	First portion	Additional portion
PROGRAM 1		
Management and Administration	8,865,575.00	
PROGRAM 2		
Economic, Taxation, Budgetary and Financial Activities	13,098,100.00	
PROGRAM 3		
Contributions, Bank Service Fees and Provisions for Transferring Appropriations	19,733,150.00	
	<hr/> 41,696,825.00	

FORÊTS, FAUNE ET PARCS

	First portion	Additional portion
PROGRAM 1		
Management and Administration	2,037,000.00	
PROGRAM 2		
Management of Forest Resources	95,334,875.00	70,000,000.00
PROGRAM 3		
Management of Wildlife Resources and Parks	40,641,625.00	17,500,000.00
	<hr/> 138,013,500.00	<hr/> 87,500,000.00

IMMIGRATION, FRANCISATION ET INTÉGRATION

	First portion	Additional portion
PROGRAM 1		
Management and Support for Departmental Activities	15,440,675.00	
PROGRAM 2		
Immigration, Francization and Integration	116,766,350.00	
	<hr/>	
	132,207,025.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Administration of Justice	106,727,875.00	17,079,900.00
PROGRAM 2		
Judicial Activity	9,420,750.00	41,900.00
PROGRAM 3		
Administrative Justice	5,158,075.00	4,958,400.00
PROGRAM 5		
Other Bodies Reporting to the Minister	51,465,800.00	16,591,400.00
PROGRAM 6		
Criminal and Penal Prosecutions	42,782,750.00	
PROGRAM 7		
French Language	10,438,325.00	
	225,993,575.00	38,671,600.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	Additional portion
PROGRAM 1		
The Public Protector	4,683,850.00	
PROGRAM 2		
The Auditor General	9,307,250.00	1,500,000.00
PROGRAM 4		
The Lobbyists Commissioner	1,374,200.00	
	15,365,300.00	1,500,000.00

RELATIONS INTERNATIONALES ET FRANCOPHONIE

	First portion	Additional portion
PROGRAM 1		
Management and Administration	5,375,475.00	
PROGRAM 2		
International Affairs	27,280,900.00	8,800,000.00
	<u>32,656,375.00</u>	<u>8,800,000.00</u>

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
PROGRAM 1		
Coordination Functions	51,110,650.00	
PROGRAM 2		
Services to the Public	7,309,799,900.00	
PROGRAM 3		
Office des personnes handicapées du Québec	4,023,150.00	
PROGRAM 5		
Status of Seniors	9,074,175.00	
	<hr/> 7,374,007,875.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
PROGRAM 1		
Management and Administration	22,297,100.00	
PROGRAM 2		
Services of the Sûreté du Québec	188,433,675.00	160,000,000.00
PROGRAM 3		
Management of the Correctional System	136,343,650.00	8,212,700.00
PROGRAM 4		
Security and Prevention	46,311,425.00	17,472,700.00
PROGRAM 5		
Scientific and Forensic Expertise	6,246,700.00	
PROGRAM 6		
Management and Oversight	13,179,775.00	
PROGRAM 7		
Promotion and Development of the Capitale-Nationale	18,520,250.00	18,750,000.00
	<u>431,332,575.00</u>	<u>204,435,400.00</u>

TOURISME

	First portion	Additional portion
PROGRAM 1		
Management, Administration and Program Management	3,727,025.00	
PROGRAM 2		
Tourism Development	24,282,100.00	1,755,750.00
PROGRAM 3		
Bodies Reporting to the Minister	25,916,400.00	
	<hr/> 53,925,525.00	<hr/> 1,755,750.00

TRANSPORTS

	First portion	Additional portion
PROGRAM 1		
Infrastructures and Transportation Systems	323,469,275.00	
PROGRAM 2		
Administration and Corporate Services	15,409,075.00	
	<hr/> 338,878,350.00	

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
PROGRAM 1		
Governance, Administration and Client Services	142,985,450.00	17,008,254.00
PROGRAM 2		
Financial Assistance Measures	777,470,100.00	48,000,000.00
PROGRAM 3		
Employment Assistance Measures	<u>218,508,875.00</u>	<u>25,000,000.00</u>
	1,138,964,425.00	90,008,254.00

SCHEDULE 2

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET HABITATION

	First portion	Additional portion
REGIONS AND RURALITY FUND		
Expenditure Forecast	76,519,650.00	
TOTAL		
Expenditure Forecast	76,519,650.00	

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
GOVERNMENT INFRASTRUCTURE AND DIGITAL SERVICES FUND		
Expenditure Forecast	123,091,575.00	
Investment Forecast	24,994,900.00	
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TOTALS		
Expenditure Forecast	123,091,575.00	
Investment Forecast	24,994,900.00	

CULTURE ET COMMUNICATIONS

	First portion	Additional portion
AVENIR MÉCÉNAT CULTURE FUND		
Expenditure Forecast	1,250,925.00	
QUÉBEC CULTURAL HERITAGE FUND		
Expenditure Forecast	<u>11,331,725.00</u>	
TOTAL		
Expenditure Forecast	12,582,650.00	

ÉCONOMIE ET INNOVATION

	First portion	Additional portion
NATURAL RESOURCES AND ENERGY CAPITAL FUND		
Expenditure Forecast	352,000.00	
Investment Forecast	18,375,000.00	
ECONOMIC DEVELOPMENT FUND		
Expenditure Forecast	158,739,200.00	
Investment Forecast	371,539,250.00	
QUÉBEC ENTERPRISE GROWTH FUND		
Expenditure Forecast	37,500.00	
Investment Forecast	25,000,000.00	
TOTALS		
Expenditure Forecast	159,128,700.00	
Investment Forecast	414,914,250.00	

ÉDUCATION

	First portion	Additional portion
SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND		
Expenditure Forecast	24,470,050.00	
Investment Forecast	24,507,850.00	
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TOTALS		
Expenditure Forecast	24,470,050.00	
Investment Forecast	24,507,850.00	

ÉNERGIE ET RESSOURCES NATURELLES

	First portion	Additional portion
NATURAL RESOURCES FUND		
Expenditure Forecast	17,415,500.00	3,000,000.00
Investment Forecast	156,275.00	
ENERGY TRANSITION, INNOVATION AND EFFICIENCY FUND		
Expenditure Forecast	27,960,750.00	
Investment Forecast	101,875.00	
TERRITORIAL INFORMATION FUND		
Expenditure Forecast	36,648,225.00	
Investment Forecast	15,946,600.00	
TOTALS		
Expenditure Forecast	82,024,475.00	3,000,000.00
Investment Forecast	16,204,750.00	

ENSEIGNEMENT SUPÉRIEUR

	First portion	Additional portion
UNIVERSITY EXCELLENCE AND PERFORMANCE FUND		
Expenditure Forecast	<u>6,250,000.00</u>	
TOTAL		
Expenditure Forecast	6,250,000.00	

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES

	First portion	Additional portion
ELECTRIFICATION AND CLIMATE CHANGE FUND		
Expenditure Forecast	323,817,750.00	
Investment Forecast	318,475.00	
FUND FOR THE PROTECTION OF THE ENVIRONMENT AND THE WATERS IN THE DOMAIN OF THE STATE		
Expenditure Forecast	67,368,100.00	
Investment Forecast	62,500.00	
TOTALS		
Expenditure Forecast	391,185,850.00	
Investment Forecast	380,975.00	

FAMILLE

	First portion	Additional portion
EDUCATIONAL CHILDCARE SERVICES FUND		
Expenditure Forecast	685,896,225.00	260,352,418.00
TOTAL		
Expenditure Forecast	685,896,225.00	260,352,418.00

FINANCES

	First portion	Additional portion
FINANCING FUND		
Expenditure Forecast	727,775.00	
SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND		
Expenditure Forecast	58,750,000.00	
CANNABIS SALES REVENUE FUND		
Expenditure Forecast	43,629,425.00	
IFC MONTRÉAL FUND		
Expenditure Forecast	347,650.00	1,042,950.00
NORTHERN PLAN FUND		
Expenditure Forecast	32,541,450.00	
FUND OF THE FINANCIAL MARKETS ADMINISTRATIVE TRIBUNAL		
Expenditure Forecast	1,093,975.00	
Investment Forecast	3,095,150.00	
TAX ADMINISTRATION FUND		
Expenditure Forecast	269,617,325.00	
TOTALS		
Expenditure Forecast	406,707,600.00	1,042,950.00
Investment Forecast	3,095,150.00	

FORÊTS, FAUNE ET PARCS

	First portion	Additional portion
NATURAL RESOURCES FUND – SUSTAINABLE FOREST DEVELOPMENT COMPONENT		
Expenditure Forecast	143,825,075.00	61,000,000.00
Investment Forecast	3,996,400.00	
	<hr/>	<hr/>
TOTALS		
Expenditure Forecast	143,825,075.00	61,000,000.00
Investment Forecast	3,996,400.00	

JUSTICE

	First portion	Additional portion
ACCESS TO JUSTICE FUND		
Expenditure Forecast	6,944,300.00	
CRIME VICTIMS ASSISTANCE FUND		
Expenditure Forecast	11,829,625.00	
REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE		
Expenditure Forecast	11,611,225.00	
Investment Forecast	387,500.00	
FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC		
Expenditure Forecast	12,396,175.00	
Investment Forecast	1,085,600.00	
PUBLIC CONTRACTS FUND		
Expenditure Forecast	1,575.00	
TOTALS		
Expenditure Forecast	42,782,900.00	
Investment Forecast	1,473,100.00	

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
CANNABIS PREVENTION AND RESEARCH FUND		
Expenditure Forecast	33,710,100.00	
CAREGIVER SUPPORT FUND		
Expenditure Forecast	2,622,075.00	
HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND		
Expenditure Forecast	89,279,675.00	
Investment Forecast	13,678,550.00	
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TOTALS		
Expenditure Forecast	125,611,850.00	
Investment Forecast	13,678,550.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
CAPITALE-NATIONALE REGION FUND		
Expenditure Forecast	6,250,000.00	18,750,000.00
POLICE SERVICES FUND		
Expenditure Forecast	177,503,825.00	
Investment Forecast	4,425,000.00	
TOTALS		
Expenditure Forecast	183,753,825.00	18,750,000.00
Investment Forecast	4,425,000.00	

TOURISME

	First portion	Additional portion
TOURISM PARTNERSHIP FUND		
Expenditure Forecast	68,202,900.00	9,255,750.00
Investment Forecast	292,250.00	
	68,202,900.00	9,255,750.00
TOTALS		
Expenditure Forecast	68,202,900.00	9,255,750.00
Investment Forecast	292,250.00	

TRANSPORTS

	First portion	Additional portion
AIR SERVICE FUND		
Expenditure Forecast	21,819,350.00	
Investment Forecast	9,492,750.00	
ROLLING STOCK MANAGEMENT FUND		
Expenditure Forecast	33,051,750.00	
Investment Forecast	13,990,800.00	
HIGHWAY SAFETY FUND		
Expenditure Forecast	14,554,975.00	
Investment Forecast	799,375.00	
LAND TRANSPORTATION NETWORK FUND		
Expenditure Forecast	1,248,218,425.00	
Investment Forecast	733,203,900.00	
TOTALS		
Expenditure Forecast	1,317,644,500.00	
Investment Forecast	757,486,825.00	

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION		
Expenditure Forecast	10,454,675.00	9,795,825.00
LABOUR MARKET DEVELOPMENT FUND		
Expenditure Forecast	322,285,975.00	
GOODS AND SERVICES FUND		
Expenditure Forecast	31,776,200.00	
Investment Forecast	250,000.00	
INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure Forecast	5,946,375.00	
Investment Forecast	4,287,350.00	
ADMINISTRATIVE LABOUR TRIBUNAL FUND		
Expenditure Forecast	20,560,175.00	
Investment Forecast	717,500.00	
FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES		
Expenditure Forecast	7,896,350.00	13,838,100.00
TOTALS		
Expenditure Forecast	398,919,750.00	23,633,925.00
Investment Forecast	5,254,850.00	

2021, chapter 10

AN ACT TO AMEND THE CULTURAL HERITAGE ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 69

Introduced by Madam Nathalie Roy, Minister of Culture and Communications

Introduced 29 October 2020

Passed in principle 8 December 2020

Passed 25 March 2021

Assented to 1 April 2021

Coming into force: 1 April 2021, except

(1) paragraph 2 of sections 10 to 12, sections 13 and 14, section 21 as concerns paragraph 1 of section 53.4, and section 30 as concerns paragraph 1 of section 67.2 and the second paragraph of section 67.4 with regard to the element set out in paragraph 1 of sections 53.4 and 67.2, which come into force on 1 October 2022;

(2) section 21 as concerns sections 53.1 to 53.3, and section 30 as concerns section 67.1 with regard to the application of sections 53.1 to 53.3, which come into force on the date of coming into force of the first regulation made under paragraph 4 of section 81 of the Cultural Heritage Act (chapter P-9.002), enacted by section 36;

(3) subparagraph 2 of the second paragraph and the third paragraph of section 120 of the Cultural Heritage Act, enacted by section 42, which come into force on 1 April 2026.

Legislation amended:

Act respecting land use planning and development (chapter A-19.1)

Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4)

Charter of Ville de Québec, national capital of Québec (chapter C-11.5)

Act respecting administrative justice (chapter J-3)

Cultural Heritage Act (chapter P-9.002)

Act respecting the Administrative Housing Tribunal (chapter T-15.01)

Explanatory notes

This Act amends mainly the Cultural Heritage Act.

The Act provides that, among other things, the Minister of Culture and Communications is required to draw up a consultation policy to foster the participation of persons or bodies concerned by the guidelines to be followed regarding knowledge, protection, enhancement and transmission of cultural heritage,

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Explanatory notes (cont'd)

a method for assessing the heritage interest of property, elements of intangible heritage, deceased persons of historical importance and historic events and sites, and a grid for categorizing classified heritage immovables and sites. Those documents, as well as the list of elements of cultural heritage under consideration for protection by the Minister or the Government, are to be made public. The Act confirms the possibility for any interested person to propose that heritage property be protected under that Act. Furthermore, it creates a working panel called the "Table de concertation en matière de patrimoine immobilier gouvernemental" in order to develop government coherence and promote State exemplarity regarding government immovable cultural heritage.

The Act makes adjustments to the ministerial authorization scheme applicable to acts carried out in the protection area of a classified heritage immovable or with respect to a declared or classified heritage property or site. It provides, among other things, that an application for authorization must include the information and documents determined by regulation of the Minister and gives the Minister 90 days to render a decision, subject to exceptions. The Minister must request the opinion of the Conseil du patrimoine culturel du Québec concerning determined acts, including the total demolition of a main building and the construction of a new main building on a declared or classified heritage site. The Act also gives the Minister the possibility, in certain special cases and on certain conditions, to authorize an act after it has begun or been completed, including an act that should have been authorized under the former Cultural Property Act.

Under the Act, the Minister will no longer be required to establish conservation plans for classified heritage immovables and sites and for declared heritage sites. However, the Act specifies elements the Minister may consider in analyzing an application for authorization concerning classified heritage property, protection areas and declared or classified heritage sites, provides that the Minister must establish, for each declared heritage site, a directive to determine the Minister's guidelines concerning the application of the elements that may be considered for the purpose of analyzing an application for an authorization of an act, and creates the obligation to categorize classified heritage immovables and sites. Furthermore, the Government is empowered to make, for any declared heritage site, a regulation prescribing conditions for the carrying out of an act that must be the subject of an authorization, or designating acts the Minister may not authorize or acts for which obtaining an authorization is not required. The Act also creates a mechanism for reviewing certain decisions by the Minister, as well as the possibility of contesting a review decision before the Administrative Tribunal of Québec.

The Act increases municipal heritage protection powers. Regional county municipalities are granted the power, like local municipalities, to recognize heritage property, including sites, by by-law and to establish a local heritage council to advise the regional county municipality on that matter. Regional county municipalities are also granted the power to authorize the carrying out of certain acts with respect to heritage property and to issue orders to ensure the protection of property that could have heritage value. Regional county municipalities are required to adopt and update an inventory of immovables that have heritage value, which is to be made, consigned and disseminated in the manner prescribed by a regulation of the Minister. The Act respecting land use planning and development is also amended to modernize the regulatory powers of local municipalities with regard to demolition and to broaden such powers, mainly for immovable heritage protection purposes. In that respect, it is provided that a local municipality is required to maintain in force a by-law relating to the demolition of immovables which must cover at least the immovables entered in the regional county municipality's inventory and the immovables that are recognized or are situated on a recognized heritage site, and which prescribes specific criteria for assessing demolition applications concerning such immovables. Consequently, the authorizations given in accordance with such a by-law will be the only ones necessary to demolish recognized immovables or immovables situated on a recognized heritage site. Special rules are also introduced in the Act respecting land use planning and development for the demolition of heritage immovables, such as the possibility for a regional county municipality to disallow a demolition authorization granted with respect to such an immovable. The Act further amends the Act respecting

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Explanatory notes *(cont'd)*

land use planning and development to oblige local municipalities to keep in force a by-law relating to the occupancy and maintenance of buildings which must also cover at least the immovables entered in the regional county municipality's inventory and the immovables that are recognized or are situated on a recognized heritage site, and which must contain standards to oblige their owners to protect them from weather damage and preserve their structural integrity.

The Act specifies that an authorization is not required for the division, subdivision or parcelling out of an immovable on the vertical cadastral plan. Under the Act, such cadastral operations performed without authorization before it was assented to in the protection area of a classified heritage immovable or on a declared or classified heritage site are deemed authorized. The Act also remedies any failure to obtain, before it was assented to, certain authorizations previously required under the former Cultural Property Act or the Cultural Heritage Act.

The Act contains provisions to enhance information sharing between the Minister and the municipalities regarding the protection of heritage property.

Lastly, it amends certain Acts for concordance purposes or to take into account the particular characteristics of certain municipalities and contains transitional provisions.



Chapter 10

AN ACT TO AMEND THE CULTURAL HERITAGE ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 1 April 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CULTURAL HERITAGE ACT

1. Section 2 of the Cultural Heritage Act (chapter P-9.002) is amended

(1) by inserting “ensemble,” after “document,” in the definition of “heritage property”;

(2) by inserting “, social” after “scientific” in the definition of “heritage document”;

(3) by inserting the following definition after the definition of “heritage document”:

““heritage ensemble”: documents or objects that, when gathered into a collection or otherwise, have archeological, artistic, emblematic, ethnological, historical, scientific, social or technological value, including a group of artifacts or a collection of books, archives or works of art;”;

(4) by inserting “, social, urbanistic” after “scientific” in the definition of “heritage immovable”;

(5) by inserting “, social” after “scientific” in the definition of “heritage object”;

(6) by inserting “, social” after “scientific” in the definition of “heritage site”.

2. The Act is amended by inserting the following section after section 2:

“2.1. For the purposes of Chapters IV, V and VI, the urban agglomeration council of Ville de Montréal, Ville de Québec, Ville de Longueuil, Ville de La Tuque and Municipalité des Îles-de-la-Madeleine exercises the functions of a regional county municipality, with the necessary modifications. Expenditures incurred in the exercise of those functions are considered to be urban agglomeration expenditures within the meaning of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001). The powers and responsibilities of the secretary-treasurer of the regional county municipality are exercised by the clerk of the central municipality.”

- 3.** Section 5 of the Act is amended by replacing “and objects” in the third paragraph by “, objects and ensembles”.
- 4.** Section 6 of the Act is amended by replacing “object or document” in the second paragraph by “document, object or ensemble”.
- 5.** Section 11 of the Act is amended by replacing “under any of sections 47 to 49, 64 or 65” by “provided for in subdivision 4 of Division IV, subdivision 3 of Division V or Division V.1”.
- 6.** The Act is amended by inserting the following division after section 11:

“DIVISION I.1

“DOCUMENTS DRAWN UP BY THE MINISTER

“11.1. In order to promote transparency and predictability of the Minister’s action in the carrying out of this chapter, the Minister must draw up the following documents:

- (1) a consultation policy;
- (2) a method for assessing the heritage interest of property, elements of intangible heritage, deceased persons of historical importance and historic events and sites; and
- (3) a grid for categorizing classified heritage immovables and sites.

“11.2. The purpose of the consultation policy is to foster the participation of persons or bodies concerned by the guidelines to be followed regarding knowledge, protection, enhancement and transmission of cultural heritage.

The consultation policy must set out, among other things, its objects and a consultation process adapted to its objects or to the persons or bodies consulted.

The policy must also provide for the establishment of a partners panel and determine its composition and operation and the topics that must be submitted to panel members for consultation.

“11.3. The purpose of the method for assessing the heritage interest of property, elements of intangible heritage, deceased persons of historical importance and historic events and sites is to establish their heritage value so as to guide the decision on, as applicable, their classification, their designation or their categorization, in accordance with this Act.

“11.4. The grid for categorizing classified heritage immovables and sites must make it possible to qualify their heritage interest according to predetermined categories. The grid must specify the conservation objectives associated with

each category of immovables or sites. The category of an immovable or site is used in analyzing certain applications for the issue of an authorization under subdivision 4 of Division IV, subdivision 3 of Division V or Division V.1.

11.5. The Minister must make public the consultation policy, the method for assessing the heritage interest of property, elements of intangible heritage, deceased persons of historical importance and historic events and sites, as well as the grid for categorizing classified heritage immovables and sites.

The Minister must also make public a list of cultural heritage elements that are under consideration for a designation, a classification, a declaration or the establishment of boundaries in accordance with Chapter III.”

7. Section 13 of the Act is amended by inserting “on the Minister’s own initiative or on a proposal from any interested person and” after “may,”.

8. Section 27 of the Act is amended by replacing “or object” by “, object or ensemble”.

9. Section 28 of the Act is amended by replacing “or object” and “the document or object” by “, object or ensemble” and “such a document, object or ensemble”, respectively.

10. Section 29 of the Act is amended

(1) by inserting “, on the Minister’s own initiative or on a proposal from any interested person,” after “may”;

(2) by adding the following paragraph at the end:

“For that purpose, the Minister must use the assessment method provided for in paragraph 2 of section 11.1 and, in the case of an immovable or a site, the categorization grid provided for in paragraph 3 of that section.”

11. Section 30 of the Act is amended

(1) by replacing “or object” in the first paragraph by “, object or ensemble”;

(2) by inserting “and, in the case of an immovable or site, the proposed category” after “concerned” in the second paragraph.

12. Section 31 of the Act is amended

(1) by replacing “or object” in the first paragraph by “, object or ensemble”;

(2) by inserting “and, in the case of an immovable or site, the proposed category” after “concerned” in the third paragraph.

13. Section 32 of the Act is amended by replacing “and stating the reasons for the classification” in the first paragraph by “and, in the case of an immovable or site, its category, and stating the reasons for the classification and, if applicable, for the choice of its category”.

14. Section 36 of the Act is amended by inserting “and, in the case of an immovable or site, its category,” after “concerned” in the second paragraph.

15. The Act is amended by inserting the following section after section 36:

“36.1. If the Minister decides not to classify an immovable or site, the Minister must notify the local municipality in whose territory the immovable or site is situated so that the municipality can determine whether it should be recognized.

The notice sent to the local municipality must include reasons in support of the Minister’s decision not to classify the immovable or site concerned.”

16. The heading of subdivision 3 of Division IV of Chapter III of the Act is amended by replacing “*a conservation plan and*” by “*the boundaries of*”.

17. Sections 37 to 39 of the Act are repealed.

18. Section 40 of the Act is amended by inserting “, on the Minister’s own initiative or on a proposal from any interested person” after “order” in the first paragraph.

19. Section 49 of the Act is amended

(1) by striking out “, redivide”;

(2) by replacing “a lot” by “an immovable”;

(3) by adding the following paragraph at the end:

“This section does not apply to the division, subdivision or parcelling out of an immovable on the vertical cadastral plan.”

20. Section 52 of the Act is amended by replacing “or object” in the introductory clause of the first paragraph by “, object or ensemble”.

21. The Act is amended by inserting the following sections after section 53:

“53.1. For any application for the issue of an authorization under this subdivision, the information and documents determined by regulation of the Minister, if applicable, must be attached to the form provided for in section 11.

Applications that do not include the information and documents determined by regulation are not admissible.

“53.2. The Minister has 90 days after an admissible application is received to render a decision concerning that application. However, the time limit is 120 days if the application is submitted to the council in accordance with section 83.1.

If compliance with the time limit prescribed in the first paragraph does not appear possible to the Minister, the Minister must, before the expiry of that time limit, give notice of it to the applicant, stating the additional time required and the reasons for it.

“53.3. The Minister may require the applicant to provide, within the time and in the manner the Minister determines, any additional information or documents the Minister considers necessary for analyzing an application for the issue of an authorization under this subdivision. Such an application or a prior notice sent under section 5 of the Act respecting administrative justice (chapter J-3) interrupts the time limits provided for in section 53.2 for the duration of the period granted to produce information or documents, or to submit observations, as applicable.

The Minister may refuse to issue the authorization if the applicant has not, within the time prescribed, provided the information or documents required under the first paragraph.

“53.4. For the purpose of analyzing an application for the issue of an authorization under section 48, the Minister may consider the following elements, among others:

- (1) the category of the classified heritage immovable;
- (2) the effect of the act on the heritage value of, and elements that characterize, the classified property;
- (3) the effect of the act on the enhancement of the classified property;
- (4) the effect of the act on the classified property’s integrity and authenticity;
- (5) the effect of the act on a potential or confirmed archeological property or site associated with the classified heritage immovable;
- (6) the effect of the act on the landscaping of the classified heritage immovable;
- (7) the compatibility of the materials with the classified property;
- (8) the architectural consistency of the act with the classified heritage immovable;
- (9) respect for traditional know-how in the methods used to carry out the act; and

(10) the effects of the act on maintaining the constructive systems of the classified heritage immovable and their components.

“53.5. For the purpose of analyzing an application for the issue of an authorization under section 49, the Minister may consider the following elements, among others:

(1) the effect of the act on the enhancement and protection of the classified heritage immovable for which a protection area has been established;

(2) the effect of the act on the context surrounding the classified heritage immovable;

(3) the effect of the act on an element from the same ensemble, period or development logic as the classified heritage immovable associated with the protection area, such as a building, an architectural feature or a landscaping feature;

(4) the effect of the act on a potential or confirmed archaeological property or site associated with the classified heritage immovable; and

(5) the effect of the act on the landscaping of the classified heritage immovable.

“53.6. If an authorization under section 49 was not obtained prior to the division, subdivision or parcelling out of an immovable situated in a protection area, the Minister may issue the authorization after the act has been completed if the repercussions of the act on the heritage value of the classified heritage immovable are, in the Minister’s opinion, acceptable.

In the authorization, the Minister may require the carrying out of any corrective measure, including work and works, on the conditions set by the Minister.

The authorization may not be issued if the Minister previously refused to authorize the act concerned or if the conditions of an authorization issued for the act were not complied with.

Despite section 196, the act authorized in accordance with the first paragraph may no longer be annulled because of a failure to obtain the Minister’s authorization prior to the performance of the act, and the related registration in the land register may no longer be cancelled for that reason.

Section 53.2 does not apply to an application made under this section.

The Minister must make public any authorization issued in accordance with this section.”

22. Section 54 of the Act is amended by replacing “or object” in subparagraph 1 of the first paragraph by “, object or ensemble”.

23. Section 55 of the Act is amended by replacing “of an object, document or” by “of a document, object, ensemble or”.

24. The heading of subdivision 2 of Division V of Chapter III of the Act is replaced by the following heading:

“§2. — *Directives applicable to declared heritage sites*”.

25. Section 61 of the Act is replaced by the following section:

“**61.** For each land area declared a heritage site, the Minister must establish a directive to determine the Minister’s guidelines concerning the application of the elements that may be considered for the purpose of analyzing an application for the issue of an authorization under section 64 or 65, in accordance with section 67.2.”

26. Section 62 of the Act is amended by replacing “a conservation plan” by “a directive referred to in section 61”.

27. Section 63 of the Act is amended by replacing “of the conservation plan or its update” by “of the directive referred to in section 61 or its update”.

28. Section 64 of the Act is amended

(1) in the first paragraph,

(a) by striking out “, redivide”;

(b) by replacing “a lot” by “an immovable”;

(2) by adding the following paragraph at the end:

“This section does not apply to the division, subdivision or parcelling out of an immovable on the vertical cadastral plan.”

29. Section 66 of the Act is amended by replacing the second paragraph by the following paragraph:

“A person who performs an act referred to in section 64 or 65 on a classified heritage site must comply with the conditions the Minister may set in the authorization. On a declared heritage site, the person must comply with the conditions determined by a regulation made by the Government under subparagraph 1 of the first paragraph of section 80.1, if applicable, and with the conditions the Minister may set in the authorization in relation to any act that is not referred to in a regulation or for which no regulation determines all the conditions for carrying out the act.”

30. The Act is amended by inserting the following after section 67:

“67.1. Sections 53.1 to 53.3 apply to an authorization referred to in this subdivision, with the necessary modifications, subject to the fifth paragraph of section 67.3.

“67.2. For the purpose of analyzing an application for the issue of an authorization under section 64 or 65, the Minister may consider the following elements, among others:

- (1) in the case of a classified heritage site, its category;
- (2) the effect of the act on the heritage value of the site;
- (3) the effect of the act on the elements that characterize the site, including the natural setting, road network, land division system, built environment, landscape units and visual qualities;
- (4) the effect of the act on any potential or confirmed archaeological property or site; and
- (5) the effect of the act on the conservation and enhancement of the buildings that contribute to the heritage value of the site.

“67.3. If an authorization referred to in section 64 or 65 was not obtained prior to the division, subdivision or parcelling out of an immovable situated on a declared or classified heritage site, or prior to the performance, on a declared heritage site, of an act for which conditions have been determined by a regulation made by the Government under subparagraph 1 of the first paragraph of section 80.1, the Minister may issue the authorization after the act has begun or been completed if the repercussions of the act on the heritage value of the declared or classified heritage site are, in the Minister’s opinion, acceptable.

In the authorization, the Minister may require the carrying out of any corrective measure, including work and works, on the conditions set by the Minister.

The authorization may not be issued if the Minister previously refused to authorize the act concerned or if the conditions of an authorization issued for the act were not complied with.

Despite any provision to the contrary, an act authorized in accordance with the first paragraph may no longer be annulled because of a failure to obtain the Minister’s authorization prior to the performance of the act and, where the authorization is for the division, subdivision or parcelling out of an immovable, the related registration in the land register may no longer be cancelled for that reason.

Section 53.2 does not apply to an application made under this section.

The Minister must make public any authorization issued in accordance with this section.

“DIVISION V.1

“AUTHORIZATION CONCERNING CERTAIN ACTS WITH RESPECT TO PROTECTION AREAS AND DECLARED OR CLASSIFIED HERITAGE SITES

“67.4. The Minister may issue an authorization for the division, subdivision or parcelling out of an immovable situated in a protection area or on a declared or classified heritage site or for the performance, on a declared heritage site, of an act for which conditions have been determined by a regulation made by the Government under subparagraph 1 of the first paragraph of section 80.1 where the act should have been the subject of an authorization under a provision of the Cultural Property Act (chapter B-4) and such an authorization was not obtained. The authorization may be issued only if the repercussions of the act on the heritage value of the classified heritage immovable for which a protection area has been established or on the heritage value of a declared or classified heritage site are, in the Minister’s opinion, acceptable.

In analyzing an application, the Minister may consider, among other things, the elements set out in section 53.5 or 67.2, depending on whether the act concerned was performed in a protection area or on a declared or classified heritage site.

The authorization may not be issued if the Minister previously refused to authorize the act concerned or if the conditions of an authorization issued for the act were not complied with.

In the authorization, the Minister may require the carrying out of any corrective measure, including work and works, on the conditions set by the Minister. Any person who carries out corrective measures in a protection area or on a classified heritage site must comply with the conditions the Minister may set. On a declared heritage site, the person must comply with the conditions determined by a regulation made by the Government under subparagraph 1 of the first paragraph of section 80.1, if applicable, and with the conditions that the Minister may set in the authorization in relation to the division, subdivision or parcelling out of an immovable, or in relation to any act for which no regulation determines all the conditions for carrying out the act.

The Minister must make public any authorization issued in accordance with this section.

“67.5. If the Minister issues an authorization under section 67.4, the authorization is effective on being issued.

Despite any contrary provision, the act concerned may no longer be annulled because of a failure to obtain the Minister's authorization prior to the performance of the act and, where the authorization concerns the division, subdivision or parcelling out of an immovable, the related registration in the land register may no longer be cancelled for that reason.

“67.6. A person who applies for the Minister's authorization under section 67.4 must pay the fees determined by government regulation for the examination of the application.

The Minister may require the applicant to provide, within the time and in the manner the Minister determines, any information or documents the Minister considers necessary for analyzing such an application.

The Minister may refuse to issue the authorization if the applicant has not, within the time prescribed, provided the information or documents required under the second paragraph.

“67.7. The Minister's authorization is withdrawn if the carrying out of the corrective measures, if applicable, is not begun within one year after the authorization is issued or if it is interrupted for more than one year.

In the case of an interruption, the withdrawal of the authorization does not prevent the Minister from obtaining an order under section 195.”

31. The Act is amended by inserting the following division after section 75:

“DIVISION VI.1

“REMEDIES

“75.1. A person to whom a decision rendered by the Minister under any of sections 47 to 49, 52 and 53, the second paragraph of section 53.3, any of sections 53.6, 64, 65, 67.3 and 67.4, or the third paragraph of section 67.6 applies may apply in writing for a review of the decision within 30 days after the date on which the decision was notified to the person.

The review is conducted by a person designated by the Minister within the Ministère de la Culture et des Communications.

“75.2. An application for review may not be refused on the ground that it was received after the deadline if the applicant establishes that it was impossible to act sooner.

If the application is refused on that ground, the decision may be contested before the Administrative Tribunal of Québec within 15 days after the date on which the decision is notified to the applicant. If the Tribunal quashes the decision, the record is returned to the designated person who rendered the decision.

“75.3. A person who has applied for the review of a decision must be given the opportunity to submit observations and, if need be, to produce documents to complete the person’s record.

“75.4. An application for review must be processed promptly and the review decision must be rendered within 30 days after receipt of the application or, in the case described in the second paragraph of section 75.2, within 30 days after the decision of the Administrative Tribunal of Québec returning the record for review.

If a person has asked for time to submit observations or to produce documents, the review decision must be rendered within 30 days after observations are submitted or documents are produced.

“75.5. The review decision must be in writing and drafted in clear and concise terms, contain reasons and be notified to the applicant. It must state that the decision may be contested before the Administrative Tribunal of Québec.

“75.6. A person who feels wronged by the review decision may contest it before the Administrative Tribunal of Québec within 30 days after notification of the decision.

Moreover, a person may contest before the Tribunal the decision whose review the person applied for if the person designated to conduct the review does not dispose of the application within 30 days following its receipt or following the decision of the Tribunal returning the record for review in accordance with the second paragraph of section 75.2. However, the time limit runs from the time observations are presented or documents are produced if a person requested more time for that purpose.”

32. Section 78 of the Act is amended by replacing “48 to 50, 64 to 66” in paragraph 8 by “47 to 50, 53.3, 53.6, 64 to 66, 67.3, 67.4, 67.6”.

33. Section 79 of the Act is amended by replacing “83 on an application for authorization required under section 48, 49 or 64” by “83.1”.

34. Section 80 of the Act is amended by replacing “or 65” in subparagraph 2 of the first paragraph by “, 65 or 67.4”.

35. The Act is amended by inserting the following section after section 80:

“80.1. The Government may, for any declared heritage site, make a regulation

(1) to determine certain conditions for the carrying out of an act referred to in section 64 or 65; and

(2) to designate, from among the acts referred to in those sections, an act that the Minister may not authorize or an act for which it is not necessary to obtain the Minister's authorization.

The provisions of a regulation made under the first paragraph may vary according to the immovables or the parts of territories to which they apply.

Before the regulation is made, it must be submitted for consultation to the council and to the local municipality and the regional county municipality in whose territory the site is situated."

36. Section 81 of the Act is amended by adding the following paragraph at the end:

"(4) to determine the information and documents which must be provided in support of an application for authorization made under a provision of subdivision 4 of Division IV or subdivision 3 of Division V."

37. The Act is amended by inserting the following division after section 81:

"DIVISION IX.1

"TABLE DE CONCERTATION EN MATIÈRE DE PATRIMOINE IMMOBILIER GOUVERNEMENTAL

"81.1. A working panel called the "Table de concertation en matière de patrimoine immobilier gouvernemental" is established to develop government coherence and promote State exemplarity regarding government immovable cultural heritage.

The panel allows, among other things, the sharing of best practices concerning knowledge, protection, enhancement and transmission of government immovable heritage.

The Minister determines the departments and other public bodies within the meaning of sections 3 to 7 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) whose representatives make up the panel. The Minister must make public the list of those departments and other public bodies.

The Minister also determines how the panel is to operate.

The Minister or the person delegated by the Minister acts as the panel's chair. The panel's secretariat is entrusted to the Ministère de la Culture et des Communications."

38. The Act is amended by inserting the following section after section 83:

“83.1. The council must give the Minister its opinion on any application for the issue of an authorization under section 48, 49 or 64 concerning the following acts:

- (1) the total demolition of a main building and the erection of a new main building in a protection area or on a declared or classified heritage site; and
- (2) the total demolition of a classified heritage immovable.

The Minister may also, if the Minister considers it appropriate, submit to the council any other application for authorization.

The council must, before giving an opinion under this section, allow the applicant to submit observations and, at the Minister’s request, hold public consultations. The last paragraph of section 83 applies to those consultations.”

39. Section 84 of the Act is amended by replacing “second, third, fourth and fifth” by “third, fourth, fifth, sixth and seventh”.

40. Section 117 of the Act is replaced by the following section:

“117. In this chapter, “local heritage council” means the council established under section 154 of this Act or, in the case of a local municipality and a regional county municipality, respectively, the planning advisory committee established under section 146 of the Act respecting land use planning and development (chapter A-19.1) or the land development advisory committee established under section 148.0.0.1 of that Act, as determined by their council.”

41. Section 118 of the Act is amended, in the first paragraph,

- (1) by striking out the first sentence;
- (2) by striking out “toutefois” in the French text.

42. Sections 119 and 120 of the Act are replaced by the following sections:

“119. A by-law identifying and recognizing cultural heritage elements to which this chapter applies is repealed in the same manner as such by-laws are adopted. However, the council of the municipality must, at least 90 days before the repealing by-law is adopted, notify the following parties of its intention to repeal a heritage recognition by-law:

- (1) the cultural heritage registrar;
- (2) in the case of a local municipality, the regional county municipality whose territory comprises that of the local municipality; and

(3) in the case of a regional county municipality, the local municipality in which the recognized property is situated.

“120. A regional county municipality must adopt and periodically update an inventory of the immovables situated in its territory that were constructed before 1940 and that have heritage value. The regional county municipality may also include more recently constructed immovables in the inventory.

The Minister may, by regulation,

(1) prescribe the manner in which inventories are made, consigned and disseminated; and

(2) extend, until the year set by the regulation, the construction period for which the inventory is to be made and, if applicable, determine the time allotted for making the new portion of the inventory as well as protection measures applicable within that time to newly included immovables.

The regulation referred to in subparagraph 2 of the second paragraph is to be submitted for consultation, before its adoption, to the partners panel provided for in the third paragraph of section 11.2.

A local municipality may contribute to the knowledge of cultural heritage by making inventories of the cultural heritage situated in its territory or connected to its territory. If applicable, the local municipality must inform the regional county municipality of the immovables it has inventoried.

For the purposes of this section, a local municipality whose territory is not included in that of a regional county municipality, excluding a local municipality whose territory is included in that of an urban agglomeration whose central municipality is referred to in section 2.1, a Native community referred to in the second paragraph of section 118 or a Northern, Cree or Naskapi village, is considered to be a regional county municipality.”

43. Section 121 of the Act is amended by replacing “municipality may,” in the first paragraph by “local municipality may, on its own initiative or on a proposal from any interested person,”.

44. Section 122 of the Act is amended by adding the following paragraph at the end:

“The clerk or the secretary-treasurer must send a copy of the notice of motion and the related draft by-law to the cultural heritage registrar as soon as possible.”

45. Section 127 of the Act is amended

(1) by inserting “on its own initiative or on a proposal from any interested person,” after “may,” in the first paragraph;

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

“A heritage site must, in the case of a local municipality, be included in a zone identified in its planning program as a zone to be protected or, in the case of a regional county municipality, be included in a part of the territory identified in its land use and development plan as a part that is of interest under subparagraph 6 of the first paragraph of section 5 of the Act respecting land use planning and development (chapter A-19.1).”;

(3) by replacing “or objects” in the third paragraph by “, objects or ensembles”.

46. Section 128 of the Act is amended by adding the following paragraph at the end:

“The clerk or the secretary-treasurer of the municipality must send a copy of the notice of motion and of the related draft by-law to the cultural heritage registrar as soon as possible.”

47. Section 132 of the Act is amended

(1) by replacing “The period” in the first paragraph by “In the case of a by-law adopted by a local municipality, the period”;

(2) by adding the following paragraph at the end:

“In the same manner, in the case of a by-law adopted by a regional county municipality, the period is extended if the heritage site mentioned in the notice of motion is not included in a part of the territory identified in the regional county municipality’s land use and development plan as a part that is of interest under subparagraph 6 of the first paragraph of section 5 of the Act respecting land use planning and development (chapter A-19.1).”

48. Section 133 of the Act is amended by replacing “or object” in paragraph 2 by “, object or ensemble”.

49. Section 134 of the Act is amended by replacing “or object” in paragraph 1 by “, object or ensemble”.

50. Section 137 of the Act is amended by inserting “, ensemble” after both occurrences of “object”.

51. Section 139 of the Act is amended

(1) by inserting “local” before “municipality” in the first paragraph;

(2) by inserting the following paragraph after the first paragraph:

“If the act concerns a heritage property recognized by the council of a regional county municipality, the clerk or the secretary-treasurer of the local municipality must send a copy of the notice to the secretary-treasurer of the regional county municipality as soon as possible, to the extent that the act complies with the by-laws of the local municipality.”;

(3) by inserting “that adopted the heritage recognition by-law” after “council of the municipality” in the second paragraph;

(4) by inserting the following paragraph before the last paragraph:

“In the case of a heritage property recognized by the council of a regional county municipality, the secretary-treasurer of the regional county municipality must send a copy of the resolution setting out the conditions to the local municipality.”

52. Section 141 of the Act is amended

(1) by inserting “that adopted the heritage recognition by-law” after “council of the municipality” in the introductory clause of the first paragraph;

(2) by replacing “or demolish all or part of a recognized heritage immovable, move it” in subparagraph 1 of the first paragraph by “or move all or part of a recognized heritage immovable”;

(3) by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) divide, subdivide or parcel out an immovable situated on a recognized heritage site.”;

(4) by inserting the following paragraph after the first paragraph:

“Any application for authorization that concerns a heritage property recognized by the council of a regional county municipality must be filed with the local municipality. The clerk or the secretary-treasurer of the local municipality must send to the secretary-treasurer of the regional county municipality a copy of the application as soon as possible, to the extent that the authorization complies with the by-laws of the local municipality.”;

(5) by inserting “of the council of the municipality” after “authorization” in the fourth paragraph;

(6) by adding the following paragraph at the end:

“This section does not apply to the division, subdivision or parcelling out of an immovable on the vertical cadastral plan.”

53. Section 143 of the Act is amended by replacing “The council of the municipality may establish a conservation plan for a recognized heritage property that includes” by “For the purpose of guiding the application of sections 136 to 139 and 141, the council of the municipality may establish, for a recognized heritage property,”.

54. Section 144 of the Act is amended

(1) by replacing “Before establishing or updating a conservation plan” by “Before establishing or updating its guidelines”;

(2) by striking out “on the plan”.

55. Section 145 of the Act is amended

(1) by inserting “classified or” before “recognized heritage immovable” in the second paragraph;

(2) by replacing “or sell” in the third paragraph by “, sell or lease”.

56. Section 147 of the Act is amended by adding the following paragraph at the end:

“In the case of a by-law of a regional county municipality, the secretary-treasurer of that municipality must send a copy to the local municipality. The latter is responsible for the application of the by-law. As soon as possible, it must send to the regional county municipality any information or document that has been provided to it and must remit to the latter all fees collected.”

57. The Act is amended by inserting the following section after section 150:

“150.1. Despite the Municipal Aid Prohibition Act (chapter I-15), a municipality may set the rent for a classified or recognized heritage immovable situated in its territory, or for an immovable situated in a recognized heritage site, below its fair market value.

The rent from such an immovable, less the related administrative costs, must first be used to pay the costs related to the maintenance required to preserve the immovable’s heritage value and to discharge the commitments made by the municipality under this Act.”

58. Section 154 of the Act is amended by adding the following paragraph at the end:

“A regional county municipality may call such a local council a “regional heritage council”.”

59. Section 161 of the Act is amended by inserting “or its land use and development plan, as applicable” after “program”.

60. Section 162 of the Act is replaced by the following section:

“162. On the date of coming into force of the planning program of a local municipality, sections 138 to 141 and 151 cease to apply in respect of all or part of a heritage site that is not included in a zone identified in its planning program as a zone to be protected. Those sections cease to apply in the same manner on the date of coming into force of the land use planning and development plan of a regional county municipality in respect of all or part of a heritage site that is not included in a part identified in the plan as a part of the territory that is of interest under subparagraph 6 of the first paragraph of section 5 of the Act respecting land use planning and development (chapter A-19.1).”

61. Section 163 of the Act is repealed.

62. Section 165 of the Act is amended

(1) by replacing “second, third, fourth and fifth” in the first paragraph by “third, fourth, fifth, sixth and seventh”;

(2) by replacing “the by-laws of the municipality with respect to the objectives of this Act and obtain” in the third paragraph by “the consistency of the municipality’s by-laws with the objectives of this Act as well as the content of any regulation made by the Government under section 80.1 for the declared heritage site concerned, sections 53.5 and 67.2 and any directive established by the Minister under section 61 for that site. The Minister must also obtain”.

63. Section 166 of the Act is amended by striking out the second paragraph.

64. Section 169 of the Act is amended by striking out “local”.

65. The Act is amended by inserting the following section after section 171:

“171.1. A municipality may not recognize a heritage property that is already the subject of a heritage recognition by another municipality.”

66. Section 174 of the Act is amended

(1) by replacing “, section 49” and “under section 49” by “, sections 49 and 67.4” and “under sections 49 and 67.4”, respectively;

(2) by striking out “local”.

67. Section 177 of the Act is amended

(1) by striking out “local” in the first paragraph;

(2) by adding the following paragraph at the end:

“In case of conflict between an order referred to in sections 148 and 149 and made by the council of the regional county municipality and such an order made by the council of the local municipality, the order made by the regional county municipality prevails.”

68. The heading of Chapter VI of the Act is amended by replacing “TO THE REGIONAL COUNTY MUNICIPALITY” by “TO THE MUNICIPALITIES”.

69. Section 178 of the Act is amended by inserting “36, 36.1,” and “46,” after “33,” and “44,” respectively.

70. Section 179 of the Act is amended by adding the following paragraph after the first paragraph:

“A regional county municipality must send to the local municipality in which the recognized property is situated a copy of every document that the regional county municipality itself, its council or its secretary-treasurer is required to send under section 133 or 142.”

71. Section 179.1 of the Act is amended by replacing the last paragraph by the following paragraph:

“In exercising their powers, Ville de Québec and Ville de Montréal are bound, for each declared heritage site, by any regulation made by the Government under section 80.1 and by any directive established by the Minister under section 61.”

72. Section 179.3 of the Act is amended by replacing “50, 51, 66 and 67” by “11.4, 50, 51, 53.3, 53.5, 53.6, 66, 67 and 67.1 with regard to the application of section 53.3, sections 67.2 and 67.3”.

73. Section 195 of the Act is amended

(1) by replacing “or 66” in the first and second paragraphs by “, 53.6, 66, 67.3 or 67.4”;

(2) by inserting “determined by a regulation made by the Government under subparagraph 1 of the first paragraph of section 80.1, with the conditions” after “conformity with the conditions” in the second paragraph;

(3) by replacing “or object” in the third paragraph by “, object or ensemble”.

74. Section 196 of the Act is amended

(1) by striking out “, redivision”;

(2) by replacing “land” by “an immovable”.

75. Section 198 of the Act is amended by replacing “or object” by “, object or ensemble”.

76. Section 201 of the Act is amended by replacing “, any of the conditions set by the Minister under section 50 or 66 in connection with the Minister’s authorization under section 47, 48, 49 or 64, or” and “\$190,000” by “, any of the conditions set by the Government under subparagraph 1 of the first paragraph of section 80.1 or by the Minister under section 50, section 53.6, section 66 or section 67.3 in connection with the Minister’s authorization under section 47, 48, 49 or 64, or under section 67.4 in connection with any act other than the posting of a sign or billboard, or who contravenes” and “\$250,000”, respectively.

77. Section 202 of the Act is amended

(1) by inserting “by the Government under subparagraph 1 of the first paragraph of section 80.1 or” after “conditions set”;

(2) by inserting “or 67.3” and “or under section 67.4 in connection with a sign or billboard” after “under section 66” and “under section 65”, respectively.

78. Section 204 of the Act is amended

(1) by striking out “, redivision”;

(2) by replacing “of land” and “the land” by “of an immovable” and “the immovable”, respectively.

79. Section 205 of the Act is amended by replacing “\$190,000” by “\$250,000”.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

80. Section 6 of the Act respecting land use planning and development (chapter A-19.1) is amended by replacing “, VII to XI or XIII of Chapter IV” in subparagraph 3 of the third paragraph by “and VII to XIII of Chapter IV or in Chapter V.0.1”.

81. Section 53.11.4 of the Act is amended by replacing “XI of Chapter IV” in the first paragraph by “XII of Chapter IV or under Chapter V.0.1”.

82. Section 58 of the Act is amended by replacing “XI of Chapter IV” in subparagraph 1 of the third paragraph by “XII of Chapter IV or under Chapter V.0.1”.

83. Section 59.1 of the Act is amended by replacing “XI of Chapter IV” in subparagraph 3 of the first paragraph by “XII of Chapter IV or under Chapter V.0.1”.

84. Section 59.5 of the Act is amended by replacing “XI of Chapter IV” in subparagraph 1 of the second paragraph by “XII of Chapter IV or under Chapter V.0.1”.

85. Section 59.6 of the Act is amended by replacing “XI of Chapter IV” in subparagraph 2 of the first paragraph by “XII of Chapter IV or under Chapter V.0.1”.

86. Section 62 of the Act is amended

- (1) by inserting “demolitions,” after “structures,” in the first paragraph;
- (2) by inserting “demolitions,” after “structures,” in subparagraph 1 of the second paragraph;
- (3) by inserting “demolitions,” after “structures,” in the third paragraph.

87. Section 76 of the Act is amended by inserting the following paragraph after the first paragraph:

“The regional county municipality must also maintain in force, in respect of that territory, a by-law relating to the occupancy and maintenance of buildings and a by-law relating to the demolition of immovables that is in conformity with the provisions of Chapter V.0.1, with the necessary modifications.”

88. Section 95 of the Act is amended by replacing “XI of Chapter IV” in the third paragraph by “XII of Chapter IV or in Chapter V.0.1”.

89. Section 110.4 of the Act is amended by replacing “XI of Chapter IV” in subparagraph 1 of the second paragraph by “XII of Chapter IV or under Chapter V.0.1”.

90. Section 110.5 of the Act is amended by replacing “XI of Chapter IV” in the first paragraph by “XII of Chapter IV or under Chapter V.0.1”.

91. Section 110.6 of the Act is amended by replacing “XI of Chapter IV” in the first paragraph by “XII of Chapter IV or under Chapter V.0.1”.

92. Section 112 of the Act is amended

- (1) by inserting “demolitions,” after “structures,” in the first paragraph;
- (2) by inserting “demolitions,” after “structures,” in subparagraph 1 of the second paragraph;
- (3) by inserting “demolitions,” after “structures,” in the third paragraph.

93. Section 123 of the Act is amended by replacing “XI” in subparagraph 3 of the first paragraph by “XII or Chapter V.0.1”.

94. Section 137.2 of the Act is amended by replacing “XI or XIII” in subparagraph 2 of the first paragraph by “XIII, Chapter V.0.1”.

95. Section 145.41 of the Act is amended

(1) by replacing the first paragraph by the following paragraphs:

“Every municipality is required to maintain in force a by-law relating to the occupancy and maintenance of buildings, which must contain standards to

(1) prevent the decline of buildings; and

(2) protect buildings from weather damage and preserve the integrity of their structure.

The by-law may

(1) establish any standard and prescribe any measure relating to the occupancy and maintenance of buildings;

(2) determine any building, other than a heritage immovable within the meaning of paragraph 1 of section 148.0.1, that is not subject to the by-law; and

(3) define classes of buildings and prescribe different rules according to such classes, to parts of territory, or to combinations of such a class and such a part.”;

(2) by striking out “where a by-law under the first paragraph is in force” in the second paragraph.

96. Section 145.41.1 of the Act is amended by replacing “second” in the first paragraph by “third”.

97. Section 145.41.5 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(3) the immovable is a heritage immovable within the meaning of paragraph 1 of section 148.0.1.”

98. The Act is amended by inserting the following sections after section 145.41.5:

“145.41.6. The by-law relating to the occupancy and maintenance of buildings may provide that an offence under any of its provisions is punishable by a fine of which it prescribes the minimum and maximum amounts, provided the maximum does not exceed \$250,000.

The by-law may prescribe separate minimum and maximum amounts for a second or subsequent offence or for cases where the offender is not a natural person.

The fine prescribed for a second or subsequent offence may be imposed, regardless of a change in owner, if a notice of deterioration was registered in the land register in accordance with this division before the new owner acquired the building.

“145.41.7. In determining the penalty for an offence referred to in section 145.41.6, the judge shall take into account the following aggravating factors, among others:

- (1) whether the offender acted intentionally or was negligent or reckless;
- (2) the seriousness of the harm or the risk of harm to human health or safety;
- (3) the intensity of the nuisances suffered by the neighbourhood;
- (4) the foreseeable character of the offence or the failure to follow the recommendations or warnings to prevent it, including where work described in a notice referred to in the third paragraph of section 145.41 or in a deterioration notice was not carried out;
- (5) whether the building concerned is a heritage immovable within the meaning of paragraph 1 of section 148.0.1;
- (6) whether the offender’s actions or omissions resulted in so much deterioration to the building that the only useful remedy is to demolish it; and
- (7) the offender’s attempts to cover up the offence or failure to try to mitigate its consequences.

A judge who, despite the presence of an aggravating factor, decides to impose the minimum fine must give reasons for the decision.”

99. Section 148.0.1 of the Act is replaced by the following section:

“148.0.1. In this Chapter,

(1) “heritage immovable” means an immovable recognized in accordance with the Cultural Heritage Act (chapter P-9.002) situated on a heritage site recognized in accordance with that Act or registered in an inventory referred to in the first paragraph of section 120 of that Act; and

(2) “dwelling” means a dwelling within the meaning of the Act respecting the Administrative Housing Tribunal (chapter T-15.01).”

100. Section 148.0.2 of the Act is replaced by the following sections:

“148.0.2. Every municipality is required to maintain in force a by-law relating to the demolition of immovables, which by-law must

(1) prohibit the demolition of an immovable, except if the owner has obtained authorization to demolish it from a committee referred to in section 148.0.3;

(2) prescribe the procedure for applying for an authorization;

(3) establish the criteria to be used to assess an application for authorization, including the condition of the immovable that is the subject of the application, its heritage value, the deterioration of the quality of life in the neighbourhood, the cost of its restoration, the intended use of the vacated land and, when the immovable includes one or more dwellings, the prejudice caused to lessees and the effects on housing needs in the area; and

(4) establish specific criteria for assessing an application for authorization relating to a heritage immovable, including the immovable’s history, contribution to local history, degree of authenticity and integrity, representativeness of a particular architectural movement, and contribution to an ensemble to be preserved.

“148.0.2.1. The by-law provided for in section 148.0.2 may

(1) prescribe that, before an application for authorization is considered, the owner must submit an expert assessment to the committee, in particular a heritage study, or a preliminary program for the utilization of the vacated land;

(2) prescribe that a document referred to in paragraph 1 be submitted after the committee has rendered an affirmative decision on the application for authorization to demolish, rather than before the application is considered, in which case authorization to demolish is conditional on confirmation by the committee of its decision after it has analyzed the document;

(3) prescribe that the owner must provide the municipality, prior to the issuance of an authorization certificate, with a financial guarantee to ensure that all conditions set by the committee are complied with;

(4) provide, in the case of an application for authorization not relating to a heritage immovable, that the public notice provided for in section 148.0.5 is not required;

(5) exempt any decision of the committee, excluding an authorization to demolish a heritage immovable, from the review provided for in section 148.0.19, or prescribe the qualifications required to apply for the review of a decision of the committee other than such an authorization;

(6) determine any immovable, other than a heritage immovable, that is not subject to the by-law; and

(7) define classes of immovables and prescribe different rules according to such classes, to parts of territory or to combinations of a class and such a part.”

101. Section 148.0.3 of the Act is amended

(1) by replacing “A council that has adopted a by-law under section 148.0.2” in the first paragraph by “The council”;

(2) by replacing “, 148.0.2, 148.0.4” and “148.0.21” in the third paragraph by “to 148.0.2.1, 148.0.5” and “148.0.20.1”, respectively.

102. Section 148.0.4 of the Act is repealed.

103. Section 148.0.5 of the Act is amended by adding the following paragraph at the end:

“If the application relates to a heritage immovable, a copy of the public notice must immediately be sent to the Minister of Culture and Communications.”

104. Section 148.0.7 of the Act is amended by replacing the third paragraph by the following paragraph:

“The committee must hold a public hearing when the application for authorization relates to a heritage immovable and in any other case where it considers it advisable to do so.”

105. Section 148.0.8 of the Act is amended by adding the following paragraph at the end:

“Such an intervention may also be made by a person wishing to acquire a heritage immovable that is the subject of an application for authorization to demolish so as to preserve its heritage character.”

106. Section 148.0.10 of the Act is replaced by the following section:

148.0.10. If the committee is seized of an application relating to a heritage immovable and the municipality has a local heritage council within the meaning of section 117 of the Cultural Heritage Act (chapter P-9.002), the committee must consult that council before rendering its decision.

The committee may consult the local heritage council or the planning advisory committee in any other case where it considers it advisable to do so.”

107. Section 148.0.18 of the Act is amended by adding the following paragraph at the end:

“The decision must be accompanied with a notice explaining the rules that are applicable from among those set out in sections 148.0.19 to 148.0.21.”

108. Section 148.0.19 of the Act is replaced by the following section:

“**148.0.19.** Subject to the provisions of a by-law referred to in section 148.0.2, any person may, within 30 days of a decision of the committee, apply to the council for a review of the decision.

The council may, on its own initiative, within 30 days of a decision of the committee authorizing the demolition of a heritage immovable, pass a resolution stating its intention to review the decision.

Any member of the council, including a member of the committee, may sit on the council to review a decision of the committee.”

109. The Act is amended by inserting the following sections after section 148.0.20:

“**148.0.20.1.** If the committee authorizes the demolition of a heritage immovable and that decision is not the subject of a review under section 148.0.19, a notice of the decision must be notified without delay to the regional county municipality whose territory includes that of the municipality. If the council authorizes such a demolition following the review of a decision of the committee, a notice of the review decision must also be notified without delay to the regional county municipality.

A notice under the first paragraph must be accompanied with copies of all the documents produced by the owner.

The council of the regional county municipality may, within 90 days after receiving the notice, disallow the decision of the committee or council. It may, if the regional county municipality has a local heritage council within the meaning of section 117 of the Cultural Heritage Act (chapter P-9.002), consult that council before exercising its power of disallowance.

A resolution passed by the regional county municipality under the third paragraph must include reasons and a copy must immediately be sent to the municipality and to every party concerned, by registered mail.

“**148.0.20.2.** Section 148.0.20.1 does not apply to Ville de Gatineau, Ville de Laval, Ville de Lévis, Ville de Mirabel, Ville de Rouyn-Noranda, Ville de Saguenay, Ville de Shawinigan, Ville de Sherbrooke and Ville de Trois-Rivières.”

110. Section 148.0.21 of the Act is amended

- (1) by replacing “an appeal” by “a review”;
- (2) by adding the following paragraph at the end:

“Where section 148.0.20.1 applies, no certificate authorizing demolition may be issued before the earlier of the following:

- (1) the date on which the regional county municipality notifies the municipality that it does not intend to avail itself of the power of disallowance provided for in the third paragraph of that section; or
- (2) the expiry of the 90 days provided for in that paragraph.”

111. Section 148.0.22 of the Act is amended by adding the following sentence at the end of the first paragraph: “However, the maximum fine is \$1,140,000 in the case of the demolition, by a legal person, of an immovable recognized in accordance with the Cultural Heritage Act (chapter P-9.002) or situated on a heritage site recognized in accordance with that Act.”

112. Section 264.0.3 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the second paragraph:

“(3) the powers conferred on the council of the regional county municipality by section 148.0.20.1 must be exercised by the city council if the immovable concerned is situated in the territory of the city.”

CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

113. Section 88 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended

- (1) by inserting “or in section 169 of Schedule C” after “in section 131” in the first paragraph;
- (2) by inserting “or under section 169 of Schedule C” after “under section 131” in the second paragraph.

114. Section 48 of Schedule C to the Charter is amended

- (1) by replacing “, deterioration of buildings due to lack of maintenance, abuse or defacement, or” in the first paragraph by “or”;
- (2) by striking out the third paragraph.

115. Section 49 of Schedule C to the Charter is repealed.

116. Sections 50.1 to 50.6 of Schedule C to the Charter are replaced by the following section:

“**50.1.** The executive committee has jurisdiction with regard to any notice provided for in Division XII of Chapter IV of Title I of the Act respecting land use planning and development (chapter A-19.1).”

117. Section 169 of Schedule C to the Charter is amended by striking out “; the committee may also hold a public hearing if it considers it advisable” in the second paragraph.

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

118. Section 115 of the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is amended by striking out “96,” in the first paragraph.

119. Section 84.4 of Schedule C to the Charter is amended

(1) by replacing “, deterioration of buildings due to lack of maintenance or to abuse or defacement, or” in the first paragraph by “or”;

(2) by striking out the third paragraph.

120. Section 96 of Schedule C to the Charter is replaced by the following section:

“**96.** The city council may, in the by-law relating to the demolition of immovables adopted under section 148.0.2 of the Act respecting land use planning and development (chapter A-19.1), delegate to a borough council the establishment of the committee provided for in section 148.0.3 of that Act. It may also delegate to the borough council the exercise of the power to review decisions under section 148.0.19 of that Act, in which case the powers conferred on the council of the regional county municipality by section 148.0.20.1 of that Act are exercised by the city council.

The by-law may prescribe that the functions devolved by the Act respecting land use planning and development to the committee established under section 148.0.3 of that Act are to be exercised by the Commission d’urbanisme et de conservation de Québec as regards any part of the city’s territory or any class of immovable determined by the by-law, despite sections 124 and 125. The Commission’s meetings held for that purpose are public.”

121. Sections 105.1 to 105.6 of Schedule C to the Charter are replaced by the following section:

“**105.1.** The executive committee has jurisdiction with regard to any notice provided for in Division XII of Chapter IV of Title I of the Act respecting land use planning and development (chapter A-19.1).”

122. Section 122.1 of Schedule C to the Charter is repealed.

ACT RESPECTING ADMINISTRATIVE JUSTICE

123. Section 34 of the Act respecting administrative justice (chapter J-3) is amended by replacing “or the erection of certain roadside advertising signs” by “the erection of certain roadside advertising signs, or certain acts relating to heritage property”.

124. Schedule III to the Act is amended by inserting the following paragraph before paragraph 2:

“(1.6) proceedings under section 75.2 or 75.6 of the Cultural Heritage Act (chapter P-9.002);”.

ACT RESPECTING THE ADMINISTRATIVE HOUSING TRIBUNAL

125. Section 32 of the Act respecting the Administrative Housing Tribunal (chapter T-15.01) is amended by replacing “situated outside a local municipal territory where a by-law made under section 148.0.2 of the Act respecting land use planning and development (chapter A-19.1) is in force” by “for which an authorization to demolish is not required by a by-law adopted under section 148.0.2 of the Act respecting land use planning and development (chapter A-19.1)”.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

126. The following are deemed to be classified as a “heritage ensemble” within the meaning of the Cultural Heritage Act (chapter P-9.002):

(1) the classified objects and documents entered as follows in the register kept under section 5 of the Cultural Heritage Act: “anges de l’église Saint-Pascal” (I-264 to I-0267), “bas-reliefs des chapelles du calvaire d’Oka” (I-001 to I-007), “bibliothèque Robert-Lionel-Séguin” (RPC-1836), “biens archéologiques du site des Basques-de-l’Anse-à-la-Cave” (V-013), “biens meubles de la maison Henry-Stuart” (II-676 to II-716), “ensemble de 22 statues en bois de l’église Saint-Dominique” (RPC-1619), “épave et collection archéologique du Elizabeth and Mary” (V-011), “géantes de la rue Saint-Jacques” (I-457 to I-460), “maquettes du chantier Davie inc.” (RPC-1083), “meubles et outils de la chalouperie Godbout” (II-322 to II-494), “mobilier de la maison Louis-Bernard” (II-789), “mobilier du restaurant de l’Île-de-France” (II-719), “objets de la crypte du Grand-Séminaire-de-Montréal” (RPC-746), “outillage de la fromagerie Perron” (II-657 to II-675), “outils de la forge Asselin” (II-011 to II-320), “outils de la forge-menuiserie Cauchon” (II-594 to II-654), “photographies du Grand séminaire de Rimouski” (II-524) and “vitraux de l’église de Saint-Mathieu” (I-343 to I-345, I-356 to I-361 and I-363 to I-365); and

(2) the classified objects and documents that, on 31 March 2021, are entered as a “collection”, “fonds” or “décor” in that register.

127. Any division, subdivision or parcelling out of an immovable on the vertical cadastral plan performed before 1 April 2021 in a protection area or on a declared or classified heritage site that was not the subject of an authorization of the Minister under section 49 or 64 of the Cultural Heritage Act or section 48 of the Cultural Property Act (chapter B-4), depending on the Act applicable at the time, is deemed to have been authorized.

Despite any contrary provision, the act referred to in the first paragraph may no longer be annulled because of a failure to obtain the Minister’s authorization prior to the performance of the act, and the related registration in the land register may no longer be cancelled for that reason.

128. Any parcelling out of an immovable situated in a protection area or on a declared or classified heritage site that was performed before 1 April 2021, that results from a document evidencing the acquisition or the transmission of ownership of part of that immovable, and that was not the subject of an authorization of the Minister under section 49 or 64 of the Cultural Heritage Act or section 48 of the Cultural Property Act, depending on the Act applicable at the time, is deemed to have been authorized if, at the time of the parcelling out, the immovable concerned was situated in non-renewed territory.

In addition, where the document referred to in the first paragraph contains a juridical act that should have been the subject of an authorization of the Minister under section 32 of the Cultural Property Act, or that was required to be accompanied by the carrying out of a formality under section 54 of the Cultural Heritage Act or under section 20, 21 or 32 of the Cultural Property Act, depending on the Act applicable at the time of the parcelling out, the authorization is deemed to have been issued and the formality is deemed to have been carried out.

Despite any contrary provision, a parcelling out referred to in the first paragraph may no longer be annulled because of a failure to obtain the Minister’s authorization prior to the parcelling out, and the registration in the land register of the document evidencing the acquisition or the transmission of ownership from which it results may no longer be cancelled for that reason. In addition, despite any contrary provision, where the act referred to in the second paragraph is an alienation, the rights of action to have the absolute nullity of the alienation recognized are prescribed.

129. Not later than 1 October 2021, the Minister must draw up and make public the consultation policy provided for in paragraph 1 of section 11.1 of the Cultural Heritage Act, enacted by section 6.

Not later than 1 October 2022, the Minister must draw up and make public the documents provided for in paragraphs 2 and 3 of that section.

130. Any heritage immovable or site that is classified on 1 October 2022 must be categorized not later than 1 April 2023, except such an immovable or site that is the subject of a notice of intent to declassify a heritage property sent under section 36 of the Cultural Heritage Act.

Before determining the category of the immovable or site, the Minister must send a notice of categorization to the person registered as the owner in the land register as well as to the clerk or the secretary-treasurer of the local municipality and to the secretary-treasurer of the regional county municipality in whose territories the immovable or site is situated.

The notice of categorization must contain the description of the property concerned and the proposed category, state the reasons supporting the choice of that category and include a note that the owner may, within 30 days after the notice is sent, submit observations and, if applicable, produce documents.

On the expiry of 60 days after the date the notice required under the second paragraph is sent, the Minister must inform the owner of the category assigned to the immovable or site.

The registrar must enter the assigned category in the cultural heritage register.

131. The Minister must send to the persons referred to in the second paragraph of section 130 a notice of categorization concerning any immovable or site that, on 1 October 2022, is the subject of a notice of intent to classify it.

The notice of categorization must contain the information prescribed in the third paragraph of section 130.

The periods provided for in the third paragraph of section 32 of the Cultural Heritage Act are then extended by six months.

132. The conservation plans established by the Minister under sections 37 and 61 of the Cultural Heritage Act in force on 31 March 2021 continue to apply

(1) in the case of a classified heritage immovable or site, until the Minister has determined the category of the immovable or site in accordance with section 130; and

(2) in the case of a declared heritage site, until a regulation has been made by the Government under subparagraph 1 of the first paragraph of section 80.1 of the Cultural Heritage Act, enacted by section 35.

During that period, the Minister must use those conservation plans when analyzing an application for the issue of an authorization under section 67.4 of the Cultural Heritage Act, enacted by section 30.

During the same period, Ville de Québec and Ville de Montréal, in exercising their powers under Chapter VI.1 of the Cultural Heritage Act, remain bound by those conservation plans.

133. For the purpose of drafting, for a declared heritage site, the first regulation made under section 80.1 of the Cultural Heritage Act, enacted by section 35, and the first directive made under section 61 of that Act, replaced by section 25, the conservation plan applicable to it under section 132 of this Act, if any, must be taken into account.

In a case provided for in the first paragraph, the directive must be established and take effect on the date of coming into force of the regulation applicable to the declared heritage site.

134. Sections 53.1 to 53.3 of the Cultural Heritage Act, enacted by section 21, apply to any application for the issue of an authorization referred to in subdivision 4 of Division IV or subdivision 3 of Division V of Chapter III of the Cultural Heritage Act that is pending on the date of coming into force of the first regulation made by the Minister under paragraph 4 of section 81 of that Act, enacted by section 36, and the time limit provided for in the first paragraph of section 53.2 of the Cultural Heritage Act, enacted by section 21, begins to run on that date.

If information or a document prescribed by the regulation referred to in the first paragraph has not already been provided in support of such an application, the time limit provided for in the first paragraph of section 53.2 of that Act, enacted by section 21, begins to run on the expiry of the period specified in a notice sent to the applicant specifying the information or document to be sent and the period of at least 30 days for doing so. Failure to send the information or document within the time prescribed renders the application inadmissible.

135. The right to apply for a review of the Minister's decision, provided for in section 75.1 of the Cultural Heritage Act, enacted by section 31, applies to every decision referred to in section 75.1 of the Cultural Heritage Act and rendered within 30 days before 1 April 2021.

In such a case, the period for applying for a review expires on 1 May 2021.

136. The inventory referred to in section 120 of the Cultural Heritage Act, replaced by section 42, must be adopted not later than 1 April 2026.

At any time before that date, an inventory may be adopted for only a part of the territory that must be the subject of an inventory. Such a partial inventory is then considered as an inventory for the application of any legislative provision referring to it with regard to the part of territory concerned.

137. Every local municipality referred to in section 148.0.2 of the Act respecting land use planning and development (chapter A-19.1), replaced by section 100, must, before 1 April 2023, adopt a by-law in conformity with the provisions of Chapter V.0.1 of Title I of that Act, as amended by this Act.

In addition, every local municipality referred to in section 145.41 of the Act respecting land use planning and development, amended by section 95, must, before 1 April 2026, adopt a by-law in conformity with the provisions of Division XII of Chapter IV of Title I of that Act, as amended by this Act.

A regional county municipality acting as a local municipality in respect of an unorganized territory must also, within the same time, adopt by-laws for that territory that are in conformity with those provisions, with the necessary modifications.

138. Every municipality referred to in the first or third paragraph of section 137 must, at least 90 days before the issue of a permit or an authorization certificate relating to the demolition of an immovable constructed before 1940, notify to the Minister of Culture and Communications a notice of intent, accompanied by any information or document required by the Minister, as long as the following conditions have not all been met:

(1) a by-law in conformity with the provisions of Chapter V.0.1 of Title I of the Act respecting land use planning and development, as amended by this Act, is in force in the territory of the municipality; and

(2) the inventory provided for in the first paragraph of section 120 of the Cultural Heritage Act, replaced by section 42, has been adopted with regard to its territory.

139. As long as a by-law in conformity with the provisions of Chapter V.0.1 of Title I of the Act respecting land use planning and development is not in force in the territory of the municipality referred to in the first or third paragraph of section 137 of this Act, section 141 of the Cultural Heritage Act applies in the territory of that municipality without taking into account the amendments made by paragraphs 2 and 3 of section 52 of this Act.

140. When the jurisdiction to adopt a by-law provided for in section 148.0.2 of the Act respecting land use planning and development, replaced by section 100, is under the authority of a borough council, each borough is subject to sections 137 to 139 of this Act, with the necessary modifications, as if it were a municipality.

141. A by-law adopted under the provisions of Division XII of Chapter IV of Title I of the Act respecting land use planning and development, Chapter V.0.1 of that Title or section 96 of Schedule C to the Charter of Ville de Québec, national capital of Québec before the coming into force of this Act remains in force until it is replaced or repealed.

142. Any act performed under sections 50.1 to 50.6 of Schedule C to the Charter of Ville de Montréal, metropolis of Québec, replaced by section 116, or under sections 105.1 to 105.6 of Schedule C to the Charter of Ville de Québec, national capital of Québec, replaced by section 121, is considered to have been performed under sections 145.41 to 145.41.5 of the Act respecting land use planning and development.

143. The provisions of this Act come into force on 1 April 2021, except

(1) paragraph 2 of sections 10 to 12, sections 13 and 14, section 21 as concerns paragraph 1 of section 53.4, and section 30 as concerns paragraph 1 of section 67.2 and the second paragraph of section 67.4 with regard to the element set out in paragraph 1 of sections 53.4 and 67.2, which come into force on 1 October 2022;

(2) section 21 as concerns sections 53.1 to 53.3, and section 30 as concerns section 67.1 with regard to the application of sections 53.1 to 53.3, which come into force on the date of coming into force of the first regulation made under paragraph 4 of section 81 of the Cultural Heritage Act, enacted by section 36;

(3) subparagraph 2 of the second paragraph and the third paragraph of section 120 of the Cultural Heritage Act, enacted by section 42, which come into force on 1 April 2026.

2021, chapter 11
AN ACT TO AMEND THE PUBLIC SERVICE ACT AND OTHER PROVISIONS

Bill 60

Introduced by Mr. Christian Dubé, Minister Responsible for Government Administration and Chair of the Conseil du trésor

Introduced 12 June 2020

Passed in principle 9 March 2021

Passed 15 April 2021

Assented to 20 April 2021

Coming into force: on the date or dates to be set by the Government, except sections 1 to 3, 26 and 54 to 56, which come into force on 20 April 2021

Legislation amended:

Public Administration Act (chapter A-6.01)

Act respecting the Agence du revenu du Québec (chapter A-7.003)

Act respecting the Autorité des marchés publics (chapter A-33.2.1)

Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02)

Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1)

Act respecting the regulation of the financial sector (chapter E-6.1)

Act respecting Financement-Québec (chapter F-2.01)

Public Service Act (chapter F-3.1.1)

Act respecting Institut national de santé publique du Québec (chapter I-13.1.1)

Act respecting Investissement Québec (chapter I-16.0.1)

National Museums Act (chapter M-44)

Public Protector Act (chapter P-32)

Act respecting the Société des établissements de plein air du Québec (chapter S-13.01)

Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001)

Act respecting the Société du Plan Nord (chapter S-16.011)

Act mainly to establish the Centre d'acquisitions gouvernementales and Infrastructures technologiques Québec (2020, chapter 2)

Act respecting the Institut de technologie agroalimentaire du Québec (2021, chapter 3)

Regulation amended:

Règlement sur la preuve et la procédure de la Commission de la fonction publique (chapter F-3.1.1, r. 3.01, French only)

(cont'd on next page)

Regulations repealed:

Regulation respecting the qualification process and qualified persons (chapter F-3.1.1, r. 3.1)

Regulation respecting promotion further to the upgrading of a position (chapter F-3.1.1, r. 4.1)

Explanatory notes

This Act provides for changes to the recruitment and promotion processes for public servants so as to ensure that the latter are chosen following a selection process rather than a qualification process. It eliminates the notion of banks of qualified persons and provides for rules governing the manner in which positions are filled rather than the manner in which persons who could potentially fill a position in the public service are qualified.

Under the Act, deputy ministers and chief executive officers are now responsible for the staffing process within their own government department or body. The Act also provides for rules with which the deputy ministers and chief executive officers must comply when hiring.

The Conseil du trésor is empowered to establish various standards applicable to the new staffing process, including the categories of evaluation tools that must be used in selecting a candidate. The Conseil du trésor is also empowered to determine the cases and situations in which a deputy minister or a chief executive officer may select, otherwise than by following the rules of a selection process, a person who holds or has already held a position in the public service and to determine the rules applicable to such a selection.

The Chair of the Conseil du trésor is given the power to provide consulting services on evaluation tools to deputy ministers and chief executive officers as well as to develop, administer and correct examinations at their request. The Chair of the Conseil du trésor also has the power to conduct an audit to determine if deputy ministers and chief executive officers have established and implemented selection processes in accordance with the law.

The Conseil du trésor may establish equivalencies to the minimum conditions of eligibility not only for classes of positions or grades, but also for a particular position. The Chair of the Conseil du trésor is also given the power to authorize a deputy minister or a chief executive officer to initiate a selection process by using an equivalency established by the Conseil du trésor. Furthermore, in certain situations a person may participate in a selection process and be appointed to a position even if that person does not meet the minimum conditions of eligibility, provided that the person is in the process of meeting such conditions.

The Conseil du trésor is granted the power to implement a pilot project concerning the recruitment and promotion of certain public servants until the rules relating to the selection process come into force.

The Act specifies that the length of the probationary period for recruitment and promotion is calculated in days actually worked.

When a public servant, who was elected as a Member or holds another elective office or becomes a political employee, decides to exercise his right to return to the public service, he regains his position in the government department or body and the classification to which he belonged at the time of his departure. The Act eliminates the public servant's right to require that the Chair of the Conseil du trésor reassess his qualifications and rehire him by priority in a position corresponding to those qualifications when returning to the public service.

(cont'd on next page)

Explanatory notes (*cont'd*)

Under the Act, the Chair of the Conseil du trésor is allowed to request that the Commission de la fonction publique conduct a special audit on any matter within its jurisdiction. The Commission is also allowed to correct any clerical error on its own initiative.

The Act specifies that the Government has the power to determine the rules applicable to public servants who cease to perform their duties.

Finally, the Act introduces a number of transitional provisions and consequential amendments.



Chapter 11

AN ACT TO AMEND THE PUBLIC SERVICE ACT AND OTHER PROVISIONS

[Assented to 20 April 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PUBLIC SERVICE ACT

1. Section 13 of the Public Service Act (chapter F-3.1.1) is amended by adding the following paragraph at the end:

“The probationary period is calculated in days actually worked as part of the powers and duties assigned to the recruited person for the period. The calculation is based on the particularities of each position.”

2. Section 14 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“A public servant obtains permanent tenure if he meets the following conditions:

(1) he has passed his probationary period; and

(2) he has been employed continuously in the public service for two years.”;

(2) by inserting “of subparagraph 2” after “meaning” in the second paragraph.

3. Section 15 of the Act is amended by adding the following paragraph at the end:

“The probationary period is calculated in days actually worked as part of the powers and duties assigned to the promoted person for the period. The calculation is based on the particularities of each position.”

4. Section 26 of the Act is replaced by the following section:

“**26.** A public servant elected in a provincial election ceases to be subject to this Act, except sections 30, 129 and 130.”

5. Section 27 of the Act is amended by replacing the second paragraph by the following paragraph:

“Where the public servant is granted full leave without pay, he ceases to be subject to this Act, except sections 30, 129 and 130.”

6. Section 28 of the Act is amended

(1) by replacing “29, 30 and 129 to 131” in the first paragraph by “30, 129 and 130”;

(2) by striking out the second paragraph.

7. Section 29 of the Act is repealed.

8. Section 30 of the Act is replaced by the following section:

“30. When a public servant contemplated in sections 26, 27 or 28 ceases to engage in the activities referred to in those sections, he regains the classification in the government department or body to which he belonged at the time of his departure and to which he would have been entitled had he remained in the class of positions to which he belonged before engaging in those activities.

To that end, the public servant must notify in writing the deputy minister or the chief executive officer of the government department or body to which he belonged within the time and on the conditions determined by the Conseil du trésor.”

9. Sections 30.1 and 31 of the Act are repealed.

10. Section 33 of the Act is amended by replacing “Except where jurisdiction in the matters enumerated in this paragraph is assigned to another authority under a collective agreement, a public servant” in the first paragraph by “A public servant who is not governed by a collective agreement”.

11. Sections 35 and 36 of the Act are repealed.

12. Subdivision 1 of Division II of Chapter III of the Act is replaced by the following subdivision:

“§1. — *Recruitment and promotion processes for public servants*

“42. Public servants are recruited and promoted by means of selection processes.

“43. Each deputy minister and chief executive officer shall establish and implement selection processes for recruiting and promoting public servants within his government department or body. However, in cases determined by

the Conseil du trésor, the deputy minister or the chief executive officer must obtain permission from the Chair of the Conseil du trésor before initiating a selection process.

The Conseil du trésor may determine that, under certain circumstances, the Chair of the Conseil du trésor must establish and implement such selection processes for several government departments and bodies, while allowing the departments and bodies to select a candidate from among the candidates who participated in the process.

Without limiting the powers conferred on the Commission de la fonction publique under section 115, the Chair of the Conseil du trésor may conduct an audit to verify whether the deputy ministers and chief executive officers establish and implement the selection processes in compliance with this Act. For that purpose, the Chair of the Conseil du trésor may designate a person in writing to conduct the audit.

“44. Before filling one or more positions through recruitment or promotion, a deputy minister or a chief executive officer shall publish an employment offer inviting interested persons to apply. The employment offer must be published for at least ten working days on the public service portal provided for that purpose and accessible via Internet. The Conseil du trésor may determine the classes of positions for which an employment offer may be published for a shorter period of at least five working days, when labour market conditions and labour availability require it.

An employment offer must include the profile sought for the position to be filled, the location where the position will be held, the salary scale, the length of the publication period, the deadline for applying and any other element determined by the Conseil du trésor.

“45. The deputy minister or the chief executive officer shall determine the profile of the person sought for each position to be filled, and the profile must appear in the published employment offer. The profile must ensure the best fit with the position to be filled.

“46. The profile of the person sought for a position to be filled must be consistent with the Conseil du trésor’s directives, including those providing for minimum conditions of eligibility, or their equivalencies, for classes of positions, grades or a position, and allow the implementation of government policies regarding, in particular,

(1) affirmative action programs intended, in particular, for women, members of visible minorities, members of ethnic minorities, handicapped persons and Aboriginal peoples; and

(2) recruitment, whether from educational institutions or from all or any category of the persons employed in the education and health and social services sectors.

In addition, the profile may, in particular, include additional requirements to the minimum conditions of eligibility, or their equivalencies, for classes of positions, grades or a position as well as for assets. Those additional requirements and assets must take into account the nature and particularities of the position to be filled.

The profile of the person sought for a position to be filled through promotion may, exceptionally, require that only public servants belonging to a specific entity or geographical area may apply for the position to be filled. The Conseil du trésor shall define what constitutes an entity and a geographical area and determine the factors that a deputy minister or a chief executive officer must consider before adding such a requirement.

“47. A person interested in a position to be filled in the public service must apply in the manner and form and according to the other terms specified in the published employment offer.

“48. To fill a position, a deputy minister or a chief executive officer may only consider the applications submitted in accordance with section 47.

“49. An administrative unit entrusted with human resources management shall preselect applications from among those submitted in accordance with section 47. The applications are submitted to the deputy minister or the chief executive officer.

In order to be preselected, an application must comply with the profile included in the employment offer and, if the administrative unit considers it advisable, the candidate must have been evaluated with one or more evaluation tools from among those included in the categories provided for in section 50.1.

In the absence of such a unit or if a position is to be filled within the unit, the deputy minister or the chief executive officer shall mandate another unit to assume the responsibilities provided for in the first paragraph.

“50. A deputy minister or a chief executive officer shall, on the basis of recognized good practices in the matter, select from among the applications submitted to him the candidate whose profile best fits the profile sought for the position to be filled. The selection of the candidate must be based on merit and independently of any political influence.

If, among the qualified persons, there is one to whom an affirmative action program or a program designed to ensure the hiring of handicapped persons applies, the deputy minister or the chief executive officer must take the objectives of the program into consideration. The hiring objectives determined by the Conseil du trésor as regards the various components of Québec society must also be taken into consideration.

“50.1. The selected candidate must have been evaluated with at least two evaluation tools included in the categories established by the Conseil du trésor, such as a work sample, an aptitude test, an achievement test, a cognitive ability test, a psychometric test, an oral examination or any other tool based on recognized good practices in the matter.

The Conseil du trésor may, however, determine the classes of positions for which only one evaluation tool is sufficient and determine any other terms or conditions related to the evaluation of a candidate, such as the mandatory use of categories of specific evaluation tools for certain classes of positions.

“50.2. Before a selected candidate is appointed by the deputy minister or the chief executive officer in accordance with section 51, the director of the administrative unit referred to in section 49 must confirm in writing to the deputy minister or the chief executive officer that the selection process has been conducted in accordance with the law.

“50.3. The result of an examination administered during any selection process provided for in the Act or during a qualification assessment is deemed to be the result obtained during an identical or equivalent examination administered previously during any of those situations if the time period between the administration of those examinations does not exceed one year.

The Chair of the Conseil du trésor shall establish a list of the examinations that are considered identical or equivalent.

A public body may communicate to the deputy minister or the chief executive officer any information that is necessary for the purposes of the first paragraph.

“50.4. The Chair of the Conseil du trésor may provide to deputy ministers or chief executive officers consulting services regarding evaluation tools. The Chair may also develop examinations that may be administered during a selection process.

In addition, at the request of the deputy minister or the chief executive officer, the Chair may administer such examinations and correct them. The Chair then transmits to the deputy minister or the chief executive officer the examination results the candidates obtained.

“50.5. A deputy minister or a chief executive officer may select a person who holds or has already held a position in the public service otherwise than in accordance with the rules under this subdivision in any of the following situations:

- (1) the position of a public servant is upgraded;
- (2) a public servant has participated in a human resources development program approved by the Conseil du trésor;

- (3) a person has been employed as a student or intern;
- (4) a person has retired from the public service;
- (5) to recruit a casual employee as a regular employee; or
- (6) any other situation determined by the Conseil du trésor.

The Conseil du trésor shall determine the rules pursuant to which such a selection is to be made to ensure that the person fits the profile required to fill the position.

“50.6. When a position needs to be filled again within a time period determined by the Conseil du trésor that does not exceed six months, the deputy minister or the chief executive officer may fill the position again without repeating the selection process by selecting a candidate from among those who were previously evaluated.

A deputy minister or a chief executive officer may do the same when a position similar to a position that has been filled is to be filled in the same government department or body within a time period determined by the Conseil du trésor that does not exceed six months.

The Conseil du trésor may determine the other terms and conditions related to the selection provided for in the first and second paragraphs, such as the definition of a similar position.”

13. Section 51 of the Act is amended by replacing “combler” in the French text by “pourvoir”.

14. Sections 53, 53.0.1 and 53.2 of the Act are repealed.

15. Section 54 of the Act is amended by replacing “regulation under subparagraph 11 of the first paragraph of section 50.1” in the first paragraph by “standards determined by the Conseil du trésor under section 54.1”.

16. The Act is amended by inserting the following section after section 54:

“54.1. The Conseil du trésor shall determine by regulation the standards for the classification of public servants.”

17. Section 63 of the Act is amended by replacing “54” by “54.1”.

18. Section 70 of the Act is amended, in the introductory clause of the first paragraph,

(1) by replacing “the powers of the Commission de la fonction publique or the powers of the chairman of the Conseil du trésor relating to” by “the powers of the Commission de la fonction publique, the powers of the Chair of the Conseil du trésor or the powers of a deputy minister or a chief executive officer relating to”;

(2) by replacing all occurrences of “qualification” by “selection”;

(3) by striking out “, banks of qualified persons”.

19. Section 99 of the Act is amended

(1) by striking out paragraphs 1 to 5;

(2) by replacing “five-year human resources management strategy” and “every two and a half years” in paragraph 7.1 by “multi-year human resources management strategy of not over five years” and “at mid-term and at the end of the term”, respectively.

20. Section 102 of the Act is amended by striking out “sections 30 and 31,” in the first paragraph.

21. Section 115 of the Act is amended

(1) by replacing “system of recruitment and promotion” in subparagraph 2 of the first paragraph by “recruitment and promotion”;

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

“The Commission must also conduct a special audit on any matter within its jurisdiction when the Chair of the Conseil du trésor requests it. To do so, the Commission shall make any inquiry it deems necessary. It must then report its audit findings to the Chair of the Conseil du trésor. However, the audit may not take precedence over the Commission’s other functions and obligations.”

22. The Act is amended by inserting the following section after section 123:

“123.0.1. A decision containing an error in writing or calculation or any other clerical error may be corrected on the record and without further formality by the member who rendered the decision.

If the member is unable to act or has ceased to hold office, another member designated by the chair of the Commission may correct the decision.”

23. Section 123.1 of the Act is repealed.

24. Section 126 of the Act is amended by inserting the following paragraph after paragraph 1:

“(1.1) determine the standards applicable to public servants who cease to perform their duties;”.

25. Section 129 of the Act is amended

(1) by replacing “qualification” in the first paragraph by “selection”;

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

“The application of a person found guilty of such an offence may not be considered for a position to be filled in the public service for a period of five years unless the person has obtained a pardon and, if a public servant, the person is also liable to disciplinary action.”

PUBLIC ADMINISTRATION ACT

26. Section 32 of the Public Administration Act (chapter A-6.01) is amended by adding the following paragraph at the end:

“The Conseil du trésor may establish equivalencies to the minimum conditions of eligibility referred to in subparagraph 1 of the first paragraph, which may be established with respect to a position.”

27. The Act is amended by inserting the following sections after section 32:

“32.1. The Chair of the Conseil du trésor may authorize, on the terms and conditions he determines, a deputy minister or a chief executive officer to initiate a selection process using an equivalency established by the Conseil du trésor in addition to the equivalencies referred to in the third paragraph of section 32.

The Chair may do the same before a deputy minister or a chief executive officer selects a person otherwise than through a selection process in accordance with section 50.5 of the Public Service Act (chapter F-3.1.1).

“32.2. Exceptionally, a public servant may be appointed to a position even though the public servant does not meet the minimum conditions of eligibility, or the equivalencies provided, if the public servant successfully completes a human resources development program which enables him to acquire the knowledge and skills required for the position. Such a program may, in particular, be implemented to support an administrative reorganization or the implementation of technological changes or to ensure a better match between an organization’s new needs and the possibility of proper development and promotion for employees. Such a program must first be authorized by the Conseil du trésor, subject to any condition it determines.

“32.3. Exceptionally and to the extent that the person must meet the minimum conditions of eligibility or the additional requirements provided for in the desired profile to be appointed to the position, a person may participate in the selection process aimed at filling that position even if, at the time the person is applying, the person does not meet those conditions or requirements, in any of the following situations:

(1) the person is awaiting his proof of Canadian citizenship, proof of permanent residency or work permit issued by the federal authority;

(2) the person is in the process of meeting the requirements to be a member of the professional order required for the position to be filled;

(3) the person is in the process of completing the last year of the most advanced formal training required for the position to be filled;

(4) the person is awaiting a qualification, certification or permit issued by a competent authority in the matter; or

(5) any other situation determined by the Conseil du trésor.

Despite the first paragraph, a person referred to in subparagraph 3 or 4 of that paragraph may be appointed to a position even if the person does not meet the minimum conditions of eligibility or the additional requirements, provided the person is in the process of meeting them within a time period corresponding to the length of the person’s probationary period less a day, without exceeding one year. Failure to comply with that last condition will result in the termination of the person’s employment.

The Conseil du trésor shall determine any other applicable rule for the purposes of this section.”

28. Section 248 of the Act is repealed.

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

29. Section 183 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) is amended by striking out the second paragraph.

30. Section 184 of the Act is amended by striking out the third paragraph.

31. Section 185 of the Act is amended by striking out the fourth paragraph.

ACT RESPECTING THE AUTORITÉ DES MARCHÉS PUBLICS

32. Section 264 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) is amended by striking out the second paragraph.

ACT RESPECTING THE CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

33. Section 39 of the Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02) is amended by striking out the second paragraph.

ACT RESPECTING THE CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

34. Section 90 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1) is amended by striking out the second paragraph.

ACT RESPECTING THE REGULATION OF THE FINANCIAL SECTOR

35. Section 721 of the Act respecting the regulation of the financial sector (chapter E-6.1) is amended by striking out the second paragraph.

ACT RESPECTING FINANCEMENT-QUÉBEC

36. Section 62 of the Act respecting Financement-Québec (chapter F-2.01) is repealed.

ACT RESPECTING INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

37. Section 41 of the Act respecting Institut national de santé publique du Québec (chapter I-13.1.1) is repealed.

ACT RESPECTING THE INSTITUT DE TECHNOLOGIE AGROALIMENTAIRE DU QUÉBEC

38. Section 87 of the Act respecting the Institut de technologie agroalimentaire du Québec (2021, chapter 3) is amended by striking out the third paragraph.

ACT RESPECTING INVESTISSEMENT QUÉBEC

39. Section 168 of the Act respecting Investissement Québec (chapter I-16.0.1) is repealed.

NATIONAL MUSEUMS ACT

40. Section 46 of the National Museums Act (chapter M-44) is repealed.

PUBLIC PROTECTOR ACT

41. Section 37.1 of the Public Protector Act (chapter P-32) is repealed.

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

42. Section 40 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01) is repealed.

ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET PORTUAIRE DE BÉCANCOUR

43. Section 50 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001) is repealed.

ACT RESPECTING THE SOCIÉTÉ DU PLAN NORD

44. Section 94 of the Act respecting the Société du Plan Nord (chapter S-16.011) is amended by striking out the second paragraph.

ACT MAINLY TO ESTABLISH THE CENTRE D'ACQUISITIONS GOUVERNEMENTALES AND INFRASTRUCTURES TECHNOLOGIQUES QUÉBEC

45. Section 89 of the Act mainly to establish the Centre d'acquisitions gouvernementales and Infrastructures technologiques Québec (2020, chapter 2) is amended by striking out the third paragraph.

RÈGLEMENT SUR LA PREUVE ET LA PROCÉDURE DE LA COMMISSION DE LA FONCTION PUBLIQUE

46. Chapter V of the Règlement sur la preuve et la procédure de la Commission de la fonction publique (chapter F-3.1.1, r. 3.01, French only), comprising sections 23 to 31, is repealed.

REGULATION RESPECTING THE QUALIFICATION PROCESS AND QUALIFIED PERSONS

47. The Regulation respecting the qualification process and qualified persons (chapter F-3.1.1, r. 3.1) is repealed.

REGULATION RESPECTING PROMOTION FURTHER TO THE UPGRADING OF A POSITION

48. The Regulation respecting promotion further to the upgrading of a position (chapter F-3.1.1, r. 4.1) is repealed.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

49. In any Act other than the Public Service Act (chapter F-3.1.1), “promotion-only qualification process” is replaced wherever it appears by “promotion selection process”, unless the context indicates otherwise.

50. The qualification processes under way on the date of coming into force of section 12 are continued.

The banks of qualified persons related to such processes and those already established on that date are continued until the date that is one year after the date of coming into force of section 12.

The same applies to the lists of candidates declared qualified that are valid on the day before the date of coming into force of section 12 and that may be used in accordance with sections 35 and 36 of the Act to amend the Public Service Act mainly with respect to staffing (2013, chapter 25).

In addition, when a person's qualification or certification of qualification is maintained on the date of coming into force of section 12, it continues to be maintained until the date that is one year after the date of coming into force of that section.

51. Until the date that is one year after the date of coming into force of section 12, a deputy minister or a chief executive officer may, instead of initiating a selection process to fill a position, decide to appoint a person who is registered in a bank of qualified persons or on a list of candidates declared qualified referred to in the second and third paragraphs of section 50 or a person, referred to in the fourth paragraph of section 50, whose qualification or certification of qualification is maintained. Such an appointment is to be made in accordance with the former legislation.

However, when a deputy minister or a chief executive officer initiates a selection process to fill a position, a person referred to in the first paragraph must have participated in the process in order to be appointed.

52. The result of an examination administered during any selection process provided for by the Act or during a qualification assessment is deemed to be the result obtained during an identical or equivalent examination administered, before the coming into force of section 12, during a qualification process, including a specific qualification process, or a qualification assessment, if the time period between the administration of those examinations does not exceed one year.

The Chair of the Conseil du trésor shall establish a list of the examinations that are considered identical or equivalent.

A public body may communicate to the deputy minister or the chief executive officer any information that is necessary for the purposes of the first paragraph.

53. Any person found guilty of an offence under section 129 of the Public Service Act after the coming into force of section 25 is removed from the banks of qualified persons referred to in section 50.

The five-year period provided for in section 129, as it read before the coming into force of section 25, continues until the end of the period after the coming into force of section 25. Therefore, the application of a person found guilty under section 129 before it was amended by section 25 may not be considered for a position to be filled in the public service for the remainder of that period.

54. Until section 12 comes into force and despite any provision to the contrary, the Conseil du trésor may implement a pilot project concerning the recruitment and promotion of public servants for one or more classes of positions or one or more specific positions. The pilot project must be substantially consistent with the selection process provided in section 12.

The Conseil du trésor shall publish in the *Gazette officielle du Québec* the pilot project with a notice stating its intention to implement the project within 30 days after publication of that notice and indicating that any interested person may, within that time, send comments to the person designated in the notice.

55. Sections 1 and 3 apply only to probationary periods that begin after 19 April 2021.

56. Section 2 applies to public servants who have not acquired permanent tenure on 20 April 2021.

57. Sections 4 to 9 only apply to elected public servants as of the date of their coming into force.

The same applies to public servants who perform their duties on an office staff or as a member of the staff of a Member.

58. The provisions of this Act come into force on the date or dates to be set by the Government, except sections 1 to 3, 26 and 54 to 56, which come into force on 20 April 2021.

2021, chapter 12
APPROPRIATION ACT NO. 2, 2021–2022

Bill 94

Introduced by Madam Sonia LeBel, Minister Responsible for Government Administration and Chair of the Conseil du trésor

Introduced 12 May 2021

Passed in principle 12 May 2021

Passed 12 May 2021

Assented to 12 May 2021

Coming into force: 12 May 2021

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2021–2022 fiscal year, a sum not exceeding \$58,052,274,755.00, including \$227,600,000.00 for the payment of expenditures chargeable to the 2022–2023 fiscal year, representing the appropriations to be voted for each of the portfolio programs, less the appropriations already authorized.

Moreover, the Act indicates which programs are covered by a net voted appropriation. It also determines to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.

Lastly, the Act approves the balance of the expenditure and investment forecasts for the special funds for the 2021–2022 fiscal year, and the excess special fund expenditures and investments for the 2019–2020 fiscal year.



Chapter 12

APPROPRIATION ACT NO. 2, 2021–2022

[Assented to 12 May 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the general fund of the Consolidated Revenue Fund a sum not exceeding \$58,052,274,755.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2021–2022 fiscal year, for which provision has not otherwise been made, including an amount of \$227,600,000.00 for the payment of expenditures chargeable to the 2022–2023 fiscal year, being the amount of the appropriations to be voted for each of the programs listed in Schedules 1 and 2, less the amounts totalling \$21,989,293,045.00 of the appropriations voted pursuant to Appropriation Act No. 1, 2021–2022 (2021, chapter 9).

2. In the case of programs for which a net voted appropriation appears in the Expenditure Budget, the amount of the appropriation for the programs concerned may be increased, subject to the stipulated conditions, when the revenues associated with the net voted appropriation exceed revenue forecasts.

3. The Conseil du trésor may authorize the transfer between programs or portfolios of the portion of an appropriation for which provision has been made to that end, for the purposes of and, where applicable, according to the conditions described in the Expenditure Budget.

Furthermore, it may, in cases other than the transfer of a portion of an appropriation referred to in the first paragraph, authorize the transfer of a portion of an appropriation between programs in the same portfolio, insofar as such a transfer does not increase or decrease the amount of the appropriation authorized by law by more than 10%, excluding, where applicable, the portion of the appropriation for which provision has been made.

4. The balance of the expenditure and investment forecasts for the special funds listed in Schedule 3 is approved for the 2021–2022 fiscal year.

5. The excess special fund expenditures and investments for the 2019–2020 fiscal year listed in Schedule 4 are approved.

6. This Act comes into force on 12 May 2021.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET HABITATION

PROGRAM 1

Support for Departmental Activities	58,059,525.00
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PROGRAM 2

Municipal Infrastructure Modernization	299,744,275.00
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PROGRAM 3

Compensation in Lieu of Taxes and Support to Municipalities	149,816,575.00
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PROGRAM 4

Development of the Regions and Territories	203,181,891.00
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PROGRAM 5

Promotion and Development of Greater Montréal	17,605,252.00
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PROGRAM 6

Commission municipale du Québec	8,270,175.00
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PROGRAM 7

Housing	660,867,825.00
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	1,397,545,518.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Business Development, Training and Food Quality	343,925,475.00
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PROGRAM 2

Government Bodies	330,825,375.00
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	674,750,850.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Support for the Conseil du trésor	82,407,975.00
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PROGRAM 2

Support for Government Operations	218,045,700.00
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PROGRAM 3

Commission de la fonction publique	4,309,125.00
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PROGRAM 4

Retirement and Insurance Plans	3,333,375.00
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PROGRAM 5

Contingency Fund	5,804,474,250.00
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	6,112,570,425.00
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CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	568,800.00
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PROGRAM 2

Support Services for the Premier and the Conseil exécutif	84,999,975.00
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PROGRAM 3

Canadian Relations	11,434,425.00
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PROGRAM 4

Indigenous Affairs	242,742,125.00
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PROGRAM 5

Youth	24,591,875.00
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PROGRAM 6

Access to Information and Reform of Democratic Institutions	7,981,050.00
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PROGRAM 8

High-speed Internet and Special Connectivity Projects	87,124,800.00
--	---------------

	459,443,050.00
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CULTURE ET COMMUNICATIONS

PROGRAM 1

Management, Administration and Mission Support	48,587,400.00
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PROGRAM 2

Support and Development of Culture, Communications and Heritage	580,106,559.00
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	628,693,959.00

ÉCONOMIE ET INNOVATION

PROGRAM 1

Management and Administration	25,169,400.00
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PROGRAM 2

Economic Development	341,670,700.00
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PROGRAM 3

Development of Science, Research and Innovation	227,353,475.00
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PROGRAM 4

Economic Development Fund Interventions	313,706,850.00
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PROGRAM 5

Research and Innovation Bodies	51,210,925.00
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	959,111,350.00

ÉDUCATION

PROGRAM 1

Administration	146,835,075.00
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PROGRAM 2

Support for Organizations	63,188,250.00
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PROGRAM 3

School Taxes – Fiscal Balancing Subsidy	1,179,494,025.00
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PROGRAM 4

Preschool, Primary and Secondary Education	9,070,644,775.00
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PROGRAM 5

Development of Recreation and Sports	71,183,075.00
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PROGRAM 7

Status of Women	14,557,500.00
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	10,545,902,700.00
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ÉNERGIE ET RESSOURCES NATURELLES

PROGRAM 1

Management of Natural Resources	82,251,900.00
	<hr/>
	82,251,900.00

ENSEIGNEMENT SUPÉRIEUR

PROGRAM 1

Administration	57,459,075.00
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PROGRAM 2

Support for Bodies	35,725,950.00
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PROGRAM 3

Financial Assistance for Education	764,833,050.00
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PROGRAM 4

Higher Education	4,826,893,300.00
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	5,684,911,375.00
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ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUES

PROGRAM 1

Environmental Protection	235,253,175.00
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PROGRAM 2

Bureau d'audiences publiques sur l'environnement	4,557,150.00
	<hr/>
	239,810,325.00

FAMILLE

PROGRAM 1

Planning, Research and Administration	40,909,425.00
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PROGRAM 2

Assistance Measures for Families	45,652,425.00
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PROGRAM 3

Childcare Services	1,795,683,857.00
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PROGRAM 4

Public Curator	48,584,550.00
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	1,930,830,257.00
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FINANCES

PROGRAM 1

Management and Administration	26,596,725.00
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PROGRAM 2

Economic, Taxation, Budgetary and Financial Activities	39,294,300.00
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PROGRAM 3

Contributions, Bank Service Fees and Provisions for Transferring Appropriations	<u>59,199,450.00</u>
	125,090,475.00

FORÊTS, FAUNE ET PARCS

PROGRAM 1

Management and Administration	6,111,000.00
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PROGRAM 2

Management of Forest Resources	216,004,625.00
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PROGRAM 3

Management of Wildlife Resources and Parks	104,424,875.00
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	326,540,500.00
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IMMIGRATION, FRANCISATION ET INTÉGRATION

PROGRAM 1

Management and Support for Departmental Activities	46,322,025.00
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PROGRAM 2

Immigration, Francization and Integration	350,299,050.00
	<hr/>
	396,621,075.00

JUSTICE

PROGRAM 1

Administration of Justice	303,103,725.00
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PROGRAM 2

Judicial Activity	28,220,350.00
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PROGRAM 3

Administrative Justice	10,515,825.00
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PROGRAM 5

Other Bodies Reporting to the Minister	137,806,000.00
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PROGRAM 6

Criminal and Penal Prosecutions	128,348,250.00
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PROGRAM 7

French Language	31,314,975.00
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	639,309,125.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	14,051,550.00
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PROGRAM 2

The Auditor General	26,421,750.00
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PROGRAM 4

The Lobbyists Commissioner	4,122,600.00
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	44,595,900.00
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RELATIONS INTERNATIONALES ET FRANCOPHONIE

PROGRAM 1

Management and Administration	16,126,425.00
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PROGRAM 2

International Affairs	73,042,700.00
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	89,169,125.00
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SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

Coordination Functions	153,331,950.00
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PROGRAM 2

Services to the Public	21,929,399,700.00
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PROGRAM 3

Office des personnes handicapées du Québec	12,069,450.00
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PROGRAM 5

Status of Seniors	27,222,525.00
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	22,122,023,625.00
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SÉCURITÉ PUBLIQUE

PROGRAM 1

Management and Administration	66,891,300.00
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PROGRAM 2

Services of the Sûreté du Québec	405,301,025.00
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PROGRAM 3

Management of the Correctional System	400,818,250.00
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PROGRAM 4

Security and Prevention	121,461,575.00
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PROGRAM 5

Scientific and Forensic Expertise	18,740,100.00
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PROGRAM 6

Management and Oversight	39,539,325.00
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PROGRAM 7

Promotion and Development of the Capitale-Nationale	36,810,750.00
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	1,089,562,325.00
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TOURISME

PROGRAM 1

Management, Administration and Program Management	11,181,075.00
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PROGRAM 2

Tourism Development	71,090,550.00
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PROGRAM 3

Bodies Reporting to the Minister	77,749,200.00
	<hr/>
	160,020,825.00

TRANSPORTS

PROGRAM 1

Infrastructures and Transportation Systems	970,407,825.00
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PROGRAM 2

Administration and Corporate Services	46,227,225.00
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	1,016,635,050.00
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TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Governance, Administration and Client Services	411,948,096.00
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PROGRAM 2

Financial Assistance Measures	2,284,410,300.00
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PROGRAM 3

Employment Assistance Measures	630,526,625.00
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	3,326,885,021.00
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	58,052,274,755.00
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SCHEDULE 2

GENERAL FUND

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2022–2023 FISCAL YEAR

FAMILLE

PROGRAM 3

Childcare Services

227,600,000.00

227,600,000.00

227,600,000.00

SCHEDULE 3

SPECIAL FUNDS

AFFAIRES MUNICIPALES ET HABITATION

REGIONS AND RURALITY
FUND

Expenditure Forecast	<u>229,558,950.00</u>
SUBTOTAL	
Expenditure Forecast	229,558,950.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

GOVERNMENT INFRASTRUCTURE
AND DIGITAL SERVICES FUND

Expenditure Forecast	369,274,725.00
Investment Forecast	74,984,700.00
	<hr/>
SUBTOTALS	
Expenditure Forecast	369,274,725.00
Investment Forecast	74,984,700.00

CULTURE ET COMMUNICATIONS

AVENIR MÉCÉNAT CULTURE
FUND

Expenditure Forecast	3,752,775.00
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QUÉBEC CULTURAL HERITAGE
FUND

Expenditure Forecast	<u>33,995,175.00</u>
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SUBTOTAL

Expenditure Forecast	37,747,950.00
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ÉCONOMIE ET INNOVATION

NATURAL RESOURCES AND
ENERGY CAPITAL FUND

Expenditure Forecast	1,056,000.00
Investment Forecast	55,125,000.00

ECONOMIC DEVELOPMENT
FUND

Expenditure Forecast	476,217,600.00
Investment Forecast	1,114,617,750.00

QUÉBEC ENTERPRISE
GROWTH FUND

Expenditure Forecast	112,500.00
Investment Forecast	75,000,000.00

SUBTOTALS

Expenditure Forecast	477,386,100.00
Investment Forecast	1,244,742,750.00

ÉDUCATION

SPORTS AND PHYSICAL
ACTIVITY DEVELOPMENT
FUND

Expenditure Forecast	73,410,150.00
Investment Forecast	73,523,550.00
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SUBTOTALS

Expenditure Forecast	73,410,150.00
Investment Forecast	73,523,550.00

ÉNERGIE ET RESSOURCES NATURELLES

NATURAL RESOURCES FUND

Expenditure Forecast	49,246,500.00
Investment Forecast	468,825.00

ENERGY TRANSITION,
INNOVATION AND EFFICIENCY
FUND

Expenditure Forecast	83,882,250.00
Investment Forecast	305,625.00

TERRITORIAL INFORMATION
FUND

Expenditure Forecast	109,944,675.00
Investment Forecast	47,839,800.00

SUBTOTALS

Expenditure Forecast	243,073,425.00
Investment Forecast	48,614,250.00

ENSEIGNEMENT SUPÉRIEUR

UNIVERSITY EXCELLENCE
AND PERFORMANCE FUND

Expenditure Forecast	<u>18,750,000.00</u>
SUBTOTAL	
Expenditure Forecast	18,750,000.00

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUESELECTRIFICATION AND
CLIMATE CHANGE FUND

Expenditure Forecast	971,453,250.00
Investment Forecast	955,425.00

FUND FOR THE PROTECTION
OF THE ENVIRONMENT AND
THE WATERS IN THE DOMAIN
OF THE STATE

Expenditure Forecast	202,104,300.00
Investment Forecast	187,500.00

SUBTOTALS

Expenditure Forecast	1,173,557,550.00
Investment Forecast	1,142,925.00

FAMILLE

EDUCATIONAL CHILDCARE
SERVICES FUND

Expenditure Forecast	<u>1,797,336,257.00</u>
SUBTOTAL	
Expenditure Forecast	1,797,336,257.00

FINANCES

FINANCING FUND

Expenditure Forecast	2,183,325.00
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SPECIAL CONTRACTS AND
FINANCIAL ASSISTANCE FOR
INVESTMENT FUND

Expenditure Forecast	176,250,000.00
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CANNABIS SALES REVENUE
FUND

Expenditure Forecast	130,888,275.00
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NORTHERN PLAN FUND

Expenditure Forecast	97,624,350.00
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FUND OF THE FINANCIAL
MARKETS ADMINISTRATIVE
TRIBUNAL

Expenditure Forecast	3,281,925.00
Investment Forecast	9,285,450.00

TAX ADMINISTRATION FUND

Expenditure Forecast	<u>808,851,975.00</u>
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SUBTOTALS

Expenditure Forecast	1,219,079,850.00
Investment Forecast	9,285,450.00

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES FUND–
SUSTAINABLE FOREST
DEVELOPMENT COMPONENT

Expenditure Forecast	370,475,225.00
Investment Forecast	11,989,200.00
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SUBTOTALS

Expenditure Forecast	370,475,225.00
Investment Forecast	11,989,200.00

JUSTICE

ACCESS TO JUSTICE FUND

Expenditure Forecast	20,832,900.00
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CRIME VICTIMS ASSISTANCE
FUND

Expenditure Forecast	35,488,875.00
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REGISTER FUND OF
THE MINISTÈRE DE
LA JUSTICE

Expenditure Forecast	34,833,675.00
Investment Forecast	1,162,500.00

FUND OF THE ADMINISTRATIVE
TRIBUNAL OF QUÉBEC

Expenditure Forecast	37,188,525.00
Investment Forecast	3,256,800.00

PUBLIC CONTRACTS FUND

Expenditure Forecast	<u>4,725.00</u>
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SUBTOTALS

Expenditure Forecast	128,348,700.00
Investment Forecast	4,419,300.00

SANTÉ ET SERVICES SOCIAUX

CANNABIS PREVENTION AND
RESEARCH FUND

Expenditure Forecast	101,130,300.00
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CAREGIVER SUPPORT FUND

Expenditure Forecast	7,866,225.00
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HEALTH AND SOCIAL SERVICES
INFORMATION RESOURCES
FUND

Expenditure Forecast	267,839,025.00
Investment Forecast	41,035,650.00
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SUBTOTALS

Expenditure Forecast	376,835,550.00
Investment Forecast	41,035,650.00

SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

Expenditure Forecast	532,511,475.00
Investment Forecast	<u>13,275,000.00</u>

SUBTOTALS

Expenditure Forecast	532,511,475.00
Investment Forecast	13,275,000.00

TOURISME

TOURISM PARTNERSHIP FUND

Expenditure Forecast	195,352,950.00
Investment Forecast	876,750.00
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SUBTOTALS

Expenditure Forecast	195,352,950.00
Investment Forecast	876,750.00

TRANSPORTS

AIR SERVICE FUND

Expenditure Forecast	65,458,050.00
Investment Forecast	28,478,250.00

ROLLING STOCK MANAGEMENT FUND

Expenditure Forecast	99,155,250.00
Investment Forecast	41,972,400.00

HIGHWAY SAFETY FUND

Expenditure Forecast	43,664,925.00
Investment Forecast	2,398,125.00

LAND TRANSPORTATION NETWORK FUND

Expenditure Forecast	3,744,655,275.00
Investment Forecast	2,199,611,700.00

SUBTOTALS

Expenditure Forecast	3,952,933,500.00
Investment Forecast	2,272,460,475.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

ASSISTANCE FUND FOR
INDEPENDENT COMMUNITY
ACTION

Expenditure Forecast	21,568,200.00
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LABOUR MARKET DEVELOPMENT
FUND

Expenditure Forecast	966,857,925.00
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GOODS AND SERVICES FUND

Expenditure Forecast	95,328,600.00
Investment Forecast	750,000.00

INFORMATION TECHNOLOGY
FUND OF THE MINISTÈRE
DE L'EMPLOI ET DE
LA SOLIDARITÉ SOCIALE

Expenditure Forecast	17,839,125.00
Investment Forecast	12,862,050.00

ADMINISTRATIVE LABOUR
TRIBUNAL FUND

Expenditure Forecast	61,680,525.00
Investment Forecast	2,152,500.00

FONDS QUÉBÉCOIS
D'INITIATIVES SOCIALES

Expenditure Forecast	9,850,950.00
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SUBTOTALS

Expenditure Forecast	1,173,125,325.00
Investment Forecast	15,764,550.00

TOTALS

Expenditure Forecast	12,368,757,682.00
Investment Forecast	3,812,114,550.00

SCHEDULE 4

EXCESS SPECIAL FUND EXPENDITURES AND INVESTMENTS FOR
THE 2019–2020 FISCAL YEAR

CULTURE ET COMMUNICATIONS

AVENIR MÉCÉNAT CULTURE FUND

Expenditure excess	<u>588,000.00</u>
SUBTOTAL	
Expenditure excess	588,000.00

ÉCONOMIE ET INNOVATION

NATURAL RESOURCES AND
ENERGY CAPITAL FUND

Expenditure excess	107,085,700.00
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ECONOMIC DEVELOPMENT
FUND

Expenditure excess	1,088,143,900.00
Investment excess	70,249,700.00
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SUBTOTALS

Expenditure excess	1,195,229,600.00
Investment excess	70,249,700.00

ÉNERGIE ET RESSOURCES NATURELLES

TERRITORIAL INFORMATION
FUND

Investment excess	<u>21,738,100.00</u>
SUBTOTAL	
Investment excess	21,738,100.00

ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS
CLIMATIQUESFUND FOR THE PROTECTION
OF THE ENVIRONMENT AND
THE WATERS IN THE DOMAIN
OF THE STATE

Expenditure excess	248,000.00
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SUBTOTAL	
Expenditure excess	248,000.00

FAMILLE

EARLY CHILDHOOD
DEVELOPMENT FUND

Expenditure excess	<u>20,009,600.00</u>
SUBTOTAL	
Expenditure excess	20,009,600.00

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES
FUND – SUSTAINABLE
FOREST DEVELOPMENT
COMPONENT

Expenditure excess	12,348,800.00
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SUBTOTAL	
Expenditure excess	12,348,800.00

JUSTICE

CRIME VICTIMS ASSISTANCE
FUND

Expenditure excess	5,600,200.00
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FUND OF THE ADMINISTRATIVE
TRIBUNAL OF QUÉBEC

Expenditure excess	<u>1,292,700.00</u>
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SUBTOTAL

Expenditure excess	6,892,900.00
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SANTÉ ET SERVICES SOCIAUX

HEALTH AND SOCIAL
SERVICES INFORMATION
RESOURCES FUND

Expenditure excess	<u>23,257,500.00</u>
SUBTOTAL	
Expenditure excess	23,257,500.00

TOURISME

TOURISM PARTNERSHIP FUND

Expenditure excess	<u>17,893,100.00</u>
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SUBTOTAL

Expenditure excess	17,893,100.00
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TRANSPORTS

AIR SERVICE FUND

Expenditure excess	13,432,600.00
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LAND TRANSPORTATION
NETWORK FUND

Expenditure excess	295,625,600.00
Investment excess	139,293,200.00
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SUBTOTALS

Expenditure excess	309,058,200.00
Investment excess	139,293,200.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

LABOUR MARKET
DEVELOPMENT FUND

Expenditure excess	73,635,300.00
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FONDS QUÉBÉCOIS
D'INITIATIVES SOCIALES

Expenditure excess	<u>2,559,500.00</u>
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SUBTOTAL

Expenditure excess	76,194,800.00
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TOTALS

Expenditure excess	1,661,720,500.00
Investment excess	231,281,000.00

2021, chapter 13

AN ACT TO ASSIST PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES AND TO FACILITATE THEIR RECOVERY

Bill 84

Introduced by Mr. Simon Jolin-Barrette, Minister of Justice

Introduced 10 December 2020

Passed in principle 4 February 2021

Passed 13 May 2021

Assented to 13 May 2021

Coming into force: 13 October 2021 or an earlier date to be set by the Government

Legislation amended:

Civil Code of Québec

Act respecting industrial accidents and occupational diseases (chapter A-3.001)

Individual and Family Assistance Act (chapter A-13.1.1)

Automobile Insurance Act (chapter A-25)

Health Insurance Act (chapter A-29)

Act respecting the Barreau du Québec (chapter B-1)

Act to promote good citizenship (chapter C-20)

Code of Civil Procedure (chapter C-25.01)

Code of Penal Procedure (chapter C-25.1)

Professional Code (chapter C-26)

Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2)

Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1)

Taxation Act (chapter I-3)

Act respecting administrative justice (chapter J-3)

Police Act (chapter P-13.1)

Youth Protection Act (chapter P-34.1)

Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)

Act respecting the Government and Public Employees Retirement Plan (chapter R-10)

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

Act respecting the Civil Service Superannuation Plan (chapter R-12)

Act respecting the Pension Plan of Management Personnel (chapter R-12.1)

Act respecting health services and social services (chapter S-4.2)

Act respecting the Québec correctional system (chapter S-40.1)

(cont'd on next page)

Legislation repealed:

Act respecting assistance for victims of crime (chapter A-13.2)
Crime Victims Compensation Act (chapter I-6)
Act respecting assistance and compensation for victims of crime (1993, chapter 54)

Regulations amended:

Regulation respecting financial assistance (chapter A-3, r. 1)
Regulation respecting social stabilization and economic stabilization programs (chapter A-3.001, r. 14)
Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1)
Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1)
Regulation respecting legal aid (chapter A-14, r. 2)
Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5)
Regulation under the Act respecting parental insurance (chapter A-29.011, r. 2)
Arrêté ministériel concernant la reconnaissance des services d'aide aux victimes aux fins de l'article 417 du Code de procédure civile (chapter C-25.01, r. 7, French only)
Regulation respecting the form of statements of offence (chapter C-25.1, r. 1)
Letters patent constituting the Ordre professionnel des criminologues du Québec (chapter C-26, r. 90.1)
Regulation respecting the Taxation Act (chapter I-3, r. 1)
Orientations et mesures du ministre de la Justice en matières d'affaires criminelles et pénales (chapter M-19, r. 1, French only)
Regulation respecting the police services that municipal police forces and the Sûreté du Québec must provide according to their level of jurisdiction (chapter P-13.1, r. 6)
Regulation respecting the issuance of competency certificates (chapter R-20, r. 5)
Regulation respecting complementary social benefit plans in the construction industry (chapter R-20, r. 10)
Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions (chapter S-4.2, r. 5.1)
Regulation respecting certain terms of employment applicable to senior administrators of agencies and of public health and social services institutions (chapter S-4.2, r. 5.2)
Organization and Management of Institutions Regulation (chapter S-5, r. 5)

Explanatory notes

This Act proposes a reform with respect to assistance for persons who are victims of criminal offences. The purpose of the Act is to recognize the rights of persons who are victims of a criminal offence and establish measures to respond to their needs in order to facilitate their recovery.

Measures are introduced to support persons who are victims who suffer interference with their integrity or material loss due to a criminal offence. Among other things, the Act recognizes the right of persons who are victims to be informed of their rights and of the remedies they can pursue as well as of the assistance measures to which they are entitled. The Minister of Justice is allowed to recognize assistance centres for persons who are victims of criminal offences or other bodies with a similar mission and to grant certain subsidies.

Various types of financial assistance are established. The Act defines which persons who are victims of certain criminal offences are eligible for financial assistance, and establishes a qualification process for them. It specifies, among other things, that a qualification application must be filed within three years after a person who is a victim becomes aware of the injury they suffer. However, an application may be filed at any time if it relates to the commission of a criminal offence involving violence suffered during childhood, sexual violence or spousal violence.

(cont'd on next page)

Explanatory notes (cont'd)

Once persons who are victims qualify as such, they are eligible for payment, according to the category of persons who are victims to which they belong, of one or more of the following types of financial assistance: a lump sum, financial assistance compensating a loss of income, financial assistance compensating certain disabilities, financial assistance for psychotherapeutic or psychosocial rehabilitation, financial assistance for physical rehabilitation, financial assistance for vocational reintegration, financial assistance for social reintegration, financial assistance for medical assistance, and financial assistance in the form of a reimbursement of certain miscellaneous expenses. Other persons, including a person who paid funeral expenses or who assumed certain cleaning costs, are also allowed to receive financial assistance in the form of a reimbursement of miscellaneous expenses. In addition, financial assistance aimed at contributing to the needs of a child born as a result of a sexual aggression is introduced.

The Government is granted various regulatory powers to determine primarily the standards, amounts and terms of such financial assistance. Specific conditions are determined for criminal offences committed outside Québec.

Various powers are granted to the Minister, in particular the power to require a person to undergo an examination by a health professional and the power to require reports from certain health professionals or health and social services institutions. Miscellaneous provisions are included pertaining to decisions rendered by the Minister, mechanisms for reviewing and contesting such decisions, and the possibility of recovering financial assistance.

In addition to the financial assistance provided for, the Act empowers the Minister to establish an assistance program for emergency situations to allow persons whose life or safety is threatened to benefit from measures relating, in particular, to assistance in relocating. A police force is allowed to communicate information to the Minister or to an assistance centre for persons who are victims of criminal offences, and an office dedicated to assisting such persons is created at the Ministère de la Justice.

The Act establishes a fund dedicated to assistance for persons who are victims of criminal offences, and provides for the transfer of the assets and liabilities of the Crime Victims Assistance Fund established under the Act respecting assistance for victims of crime to the new fund.

Lastly, the Act repeals the Act respecting assistance for victims of crime, the Crime Victims Compensation Act and the Act respecting assistance and compensation for victims of crime, amends the Act to promote good citizenship, and contains other amending, transitional and final provisions.



Chapter 13

AN ACT TO ASSIST PERSONS WHO ARE VICTIMS OF CRIMINAL OFFENCES AND TO FACILITATE THEIR RECOVERY

[Assented to 13 May 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TITLE I

PURPOSE

1. The purpose of this Act is to recognize the rights of persons who are victims of a criminal offence and to establish measures to respond to their needs in order to facilitate their recovery. To that end, it establishes an assistance plan enabling them to obtain appropriate support that is coherent with the other plans responding to their needs, in particular by entitling them to efficient, fair and impartial services and to financial assistance.

TITLE II

SUPPORT FOR PERSONS WHO ARE VICTIMS

CHAPTER I

RIGHTS OF PERSONS WHO ARE VICTIMS

2. For the purposes of this Title, persons who are victims are natural persons who, due to the commission of a criminal offence against them or another person, suffer interference with their physical or mental integrity or material loss, whether or not the perpetrator of the offence is identified, arrested, prosecuted or found guilty.

3. Persons who are victims must be treated with compassion, courtesy, fairness and understanding and with respect for their dignity and privacy. They have the right to be assisted and supported.

4. To the extent provided for by law, persons who are victims have the right to be informed of, among other things,

- (1) their rights and the remedies they can pursue to assert them;
- (2) the assistance measures provided for by this Act or by any other Act;

(3) the health services and social services and any support, prevention or protection services available in their community and through which they can obtain the medical, psychological or social assistance required; and

(4) any complaint processing procedure referred to in section 9 and the outcome of their complaint, if applicable.

5. Persons who are victims have the right, taking into account the resources available and to the extent provided for by law,

(1) to receive the medical, psychological or social assistance required by their condition and the other support services appropriate for their needs with respect to shelter and assistance as well as referral to other services that can help them;

(2) to receive the rehabilitation services required by their condition and enabling them to move on with their lives or facilitating their social or vocational reintegration; and

(3) to benefit from measures protecting them from intimidation tactics and reprisals.

6. Persons who are victims have the right, as regards the criminal offence that led to the interference with their integrity or to their material loss,

(1) to receive, in a prompt and fair manner, reparation for the interference suffered or financial assistance, if applicable;

(2) to be informed, on request, of the progress and outcome of the police investigation, as far as possible and subject to the public interest;

(3) to have due consideration given to their views and concerns where their rights are affected;

(4) to have their safety taken into consideration by the persons responsible for enforcing the law;

(5) to be informed of testimonial aids;

(6) to have their seized property returned to them as soon as possible where its retention is no longer necessary for the purposes of the administration of justice;

(7) to be informed of their role and participation in any judicial proceedings as well as of the progress and outcome of those proceedings and of any decision that concerns them;

(8) to be informed of the adaptation and restorative justice programs available;

(9) to be informed of any hearing held to determine the fitness or unfitness of the accused, presumed perpetrator of the criminal offence of which they are a victim, to stand trial;

(10) to be informed of any hearing that could lead to the perpetrator of the criminal offence being found not criminally responsible on account of mental disorder, or of any hearing held following such a finding;

(11) to have due consideration given to their statement made under section 672.541 or section 722 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or under any other provision of that Code that prescribes the consideration of a statement of the person who is the victim;

(12) to have a court consider making a restitution order against the perpetrator of the criminal offence in accordance with section 737.1 of the Criminal Code;

(13) to be informed of any hearing held to determine whether the perpetrator of the criminal offence of which they are a victim is a high-risk accused;

(14) to receive communication, in accordance with the terms set out in Chapter V of the Act respecting the Québec correctional system (chapter S-40.1), of the information mentioned in section 175 of that Act including the information relating to the release of the offender responsible for the offence of which they were a victim and to make written representations in that respect; and

(15) to be informed of any review provided for by the Corrections and Conditional Release Act (Statutes of Canada, 1992, chapter 20) that concerns the conditional release of the offender responsible for the offence and to be informed of the time and conditions of that release.

The rights provided for in the first paragraph must be exercised in accordance with the laws governing them where such laws provide a framework for those rights.

CHAPTER II

SUPPORT SERVICES FOR PERSONS WHO ARE VICTIMS

7. The Minister may recognize assistance centres for persons who are victims of criminal offences that are composed of community groups or organizations and that participate in the implementation of assistance and support programs for such persons. The Minister may also recognize other organizations having a similar mission.

8. The Minister may grant a subsidy to any person or organization that meets the conditions prescribed by a government regulation and that promotes the development and maintenance of services and programs offered to persons who are victims of criminal offences.

The Minister may also grant a subsidy to any person or organization that meets the conditions prescribed by a government regulation and that promotes research on any matter pertaining to assistance or support for, or the exercise of the rights of, persons who are victims of criminal offences or that promotes support for such persons as well as the development and implementation of information, awareness and training programs.

9. Any government department or any body that meets the conditions prescribed by a government regulation must adopt a statement that sets out each of the services it offers to persons who are victims or each of the activities that cause it to intervene with such persons. That statement must comply with the conditions prescribed by the regulation.

In addition, the government department or the body must establish a procedure for receiving and examining complaints filed by persons who are victims regarding the services it offers or the activities mentioned in the first paragraph, and include the procedure in its service statement. The procedure identifies a person responsible for receiving complaints.

The government department or the body makes the statement available at all times by publishing it on its website or, if it does not have a website, by providing a copy of the statement to any person who requests it. The government department or the body must inform any person who is a victim of the existence of the service statement and of the complaint processing procedure that it includes.

On the adoption of its service statement, the government department or the body sends a copy of it to the office dedicated to assisting persons who are victims of criminal offences established under section 10.

Not later than the date set in a government regulation, the government department or the body sends the office the number of complaints received for the year preceding that date as well as the nature and outcome of the complaints. The sending must be done as prescribed by the regulation and provide the information required, including information making it possible to know the changes made by the government department or the body following a complaint.

The Minister may verify a government department's or a body's compliance with its obligations to adopt the service statement and establish the complaint processing procedure required under this section. The Minister may also designate a person in writing to conduct the verification.

The government department or the body being verified must, at the request of the Minister or the person designated to conduct the verification, send or otherwise make available to the Minister or the designated person all documents or information considered necessary for the purposes of the verification.

The Minister may, in writing, require the government department or the body to take corrective measures within the time the Minister specifies, conduct any appropriate follow-up or comply with other measures, including oversight or support measures.

10. An office dedicated to assisting persons who are victims of criminal offences is established at the Ministère de la Justice. The office is composed of public servants designated by the Minister.

The mandate of the office is to promote the rights of persons who are victims of criminal offences as well as the assistance and support services offered to them under this Title and to see to the protection of the rights of such persons.

To carry out its mandate, the office may

- (1) promote the rights of persons who are victims of criminal offences;
- (2) facilitate the transmission of information to persons who are victims of criminal offences;
- (3) assist the government departments and the bodies referred to in section 9 in developing their service statement and complaint processing procedure;
- (4) see to it that those government departments and those bodies comply with their obligation to disseminate their service statement in accordance with the third paragraph of section 9;
- (5) assist persons who are victims of criminal offences during their complaint process with regard to those government departments and those bodies;
- (6) develop, implement, evaluate and review programs and services;
- (7) advise the Minister on any matter concerning assistance or support for persons who are victims of criminal offences;
- (8) disseminate documentation and establish information, awareness and training programs or activities pertaining to the rights and needs of persons who are victims and the services available to them, as well as facilitate such dissemination and establishment by third parties;
- (9) see to the coordination of programs and services and to concerted action between persons, government departments and bodies;
- (10) facilitate the carrying out and dissemination of research, studies and analyses under a subsidy program to promote research, information, awareness and training pertaining to assistance for persons who are victims of criminal offences; and

(11) promote and coordinate the creation and development of assistance centres for persons who are victims of criminal offences, including by providing community groups or organizations with the technical and professional support required for their establishment and operation.

In addition, the office carries on any activity entrusted to it by the Minister with a view to facilitating the application of this Act.

11. A fund dedicated to assistance for persons who are victims of criminal offences is established at the Ministère de la Justice to finance assistance and support programs and services under this Title for persons who are victims of criminal offences.

12. The following sums are credited to the fund:

(1) the sums transferred to it by the Minister out of the appropriations granted for that purpose by Parliament;

(2) the victim surcharges collected under section 737 of the Criminal Code;

(3) the sums collected under article 8.1 of the Code of Penal Procedure (chapter C-25.1), to the extent determined by the Code;

(4) the gifts, legacies and other contributions paid into the fund to further the achievement of its objects;

(5) the sums transferred to the fund by the Minister of Finance under section 54 of the Financial Administration Act (chapter A-6.001);

(6) the sums transferred to the fund by the Minister of Finance under section 14;

(7) the sums from the sharing of proceeds of crime or goods confiscated by the State following a civil forfeiture of property derived from unlawful activity under the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2); and

(8) the revenues generated by the sums credited to the fund, except the sums referred to in paragraphs 1 and 6.

13. The following sums are debited from the fund:

(1) the sums required for the financing of assistance and support programs and services under this Title for persons who are victims of criminal offences;

(2) the subsidies granted by the Minister under section 8; and

(3) the payment of any expense necessary for the carrying out of a function entrusted to the office dedicated to assistance for persons who are victims of criminal offences.

14. The Minister of Finance transfers to the fund, out of the sums credited to the general fund, at the intervals the Minister determines, the sums sufficient to make up the difference between the sums necessary for the administration of the provisions of this Title and the sums in the fund.

TITLE III

FINANCIAL ASSISTANCE

CHAPTER I

GENERAL PROVISIONS

DIVISION I

PERSONS WHO ARE VICTIMS

15. For the purposes of this Title, the following persons who are victims are entitled to financial assistance, according to the terms prescribed by this Title:

(1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;

(2) a parent of a child who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the child, or a person having parental authority over the child;

(3) a child of a parent who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the parent, or a child over whom a person who is deceased or suffers such interference has parental authority;

(4) the spouse of a person who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the person;

(5) a dependant of a person who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the person;

(6) a close relation of a person who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the person; and

(7) a witness to the commission of a criminal offence or to the intact scene of the offence.

A witness referred to in subparagraph 7 of the first paragraph includes

(1) any person referred to in any of subparagraphs 2 to 6 of that paragraph who is a witness to the physical place where the criminal offence was committed against the person mentioned in those subparagraphs who is deceased or suffers

the interference while the latter person and a police officer, peace officer, firefighter, pre-hospital emergency service ambulance technician or any other first responder are still at that place;

(2) any witness who is not at the scene when the offence is committed but who is nonetheless a witness due to being in communication with the person who is a victim referred to in subparagraph 1 of the first paragraph or with the perpetrator of the offence, provided the communication

(a) is made using a technological means;

(b) involves an active exchange between the witness and the person who is a victim or the perpetrator of the offence;

(c) is made without any interruptions other than the intervals required to prepare and send or receive the next element of the exchange; and

(d) allows the witness to observe the offence, at the time of its commission, either visually, auditorily or through reading.

The intact scene corresponds to the physical place where a criminal offence was committed, as it is before a first responder mentioned in subparagraph 1 of the second paragraph arrives at that place.

16. The following persons are, as a result of a civic intervention, considered as persons who are victims who are entitled to financial assistance, according to the terms prescribed by this Title:

(1) an intervening person who suffers interference with their integrity while arresting or attempting to arrest an offender or suspected offender or while assisting a peace officer making or attempting to make an arrest, where the circumstances of the arrest involve a criminal offence;

(2) an intervening person who suffers interference with their integrity while preventing or attempting to prevent the commission of a criminal offence or what the person believes to be such an offence or while lending assistance to a peace officer preventing or attempting to prevent the commission of such an offence or what the peace officer believes to be such an offence;

(3) a parent of a child who is deceased or suffers interference with their integrity, in a case where the child is an intervening person referred to in paragraph 1 or 2, or a person having parental authority over the child;

(4) a child of an intervening person referred to in paragraph 1 or 2 who is deceased or suffers interference with their integrity, or a child over whom such an intervening person who is deceased or suffers such interference has parental authority;

(5) the spouse of a person who is deceased or suffers interference with their integrity, in a case where the person is an intervening person referred to in paragraph 1 or 2;

(6) a dependant of a person who is deceased or suffers interference with their integrity, in a case where the person is an intervening person referred to in paragraph 1 or 2; and

(7) a close relation of a person who is deceased or suffers interference with their integrity, in a case where the person is an intervening person referred to in paragraph 1 or 2.

For the purposes of the provisions of this Act that apply to the persons referred to in this section, whenever one of those provisions deals with the commission of a criminal offence, the intervention described in subparagraph 1 or 2 of the first paragraph is deemed to be that commission.

17. In addition to the conditions set out in sections 15 and 16, in order for the persons who are victims mentioned in those sections to be granted the financial assistance provided for in this Title, the interference with the integrity of the person referred to in subparagraph 1 of the first paragraph of section 15 or in subparagraph 1 or 2 of the first paragraph of section 16 or the death of such a person must have occurred in Québec.

18. For the purposes of this Title,

“**close relation**” means, in relation to a person who is a victim, their brother, sister, grandparent or grandchild, a child of their spouse, the spouse of their parent, a child of the spouse of their parent, or the significant person designated either by a person who is a victim who suffers interference with their integrity due to the commission of a criminal offence against the latter or by an intervening person, as applicable; where the person who is a victim or the intervening person is under 14 years of age, such a designation is made by their parent, a person having parental authority over them or any other person of full age entrusted with representing them for that purpose and, where the person who is a victim or the intervening person is deceased, the significant person is the one who demonstrates a significant bond with the person or intervening person who is deceased;

“**criminal offence**” means any offence under the Criminal Code committed after 1 March 1972 and causing a person to suffer interference with their physical or mental integrity; a criminal offence against property is therefore excluded;

“**dependant**” means any person more than 50% of whose needs are provided for by the person who is a victim who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the latter;

“**spouse**” means a person who is in either of the following situations:

(1) the person is married to or in a civil union with a person who is a victim; or

(2) the person has been sharing a community of life with a person who is a victim for at least three years, or shares a community of life with such a person and

(a) a child has been born or is to be born of their union;

(b) they have adopted a child together; or

(c) one of them has adopted a child of the other.

For the purposes of this Title, a person who disappears under circumstances that lead to believe that their death is probable and that the disappearance results from the commission of a criminal offence is presumed to be deceased.

Where a provision of this Act refers to a parent, the reference does not cover a parent who is deprived of parental authority or, in the case of a child of full age, a parent who was deprived of parental authority when the child reached full age.

DIVISION II

MISCELLANEOUS PROVISIONS

19. Unless otherwise indicated, where a health assessment is required under this Title, it must be carried out by a health professional determined by a government regulation.

The regulation may provide that such an assessment may be carried out by different professionals, based on the type of financial assistance concerned. The regulation may also prescribe the information that must accompany the health assessment.

Where this Title refers to a health professional, the reference is to a health professional determined by the regulation.

Subject to section 75, a person has the right to consult any health professional, provided the person's choice complies with the regulatory provisions.

20. Financial assistance provided for in this Title may be granted whether or not the perpetrator of the criminal offence has been identified, arrested, prosecuted or found guilty.

21. No person who is a victim is entitled to financial assistance under this Title if they were a party to the commission of the criminal offence of which they are a victim or of which a person referred to in subparagraph 1 of the first

paragraph of section 15 is a victim, or if they contributed, by committing a gross fault, to the interference with their integrity or to the death or interference with the integrity of that person, except

(1) if the person who is a victim was a party to the commission of the offence or contributed, by committing a gross fault, to the interference with their integrity or to the death or interference with the integrity of another person because the person who is a victim was experiencing violence or a threat of violence; or

(2) in the case of a child under 12 years of age, an incapable child or an incapable dependant of a person who is a victim who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the latter.

The spouse or close relation of a person who is a victim or the parent of a person of full age who is a victim is not entitled to any financial assistance provided for in this Title if the person who is a victim who is deceased or suffers interference with their integrity due to the commission of a criminal offence was a party to the commission of that offence or contributed, by committing a gross fault, to the interference with their integrity or to their death. However, such a spouse, close relation or parent remains eligible for financial assistance if they were experiencing violence or a threat of violence.

This section does not apply to a person who files an application due to the spousal violence or sexual violence of which they are a victim.

22. A person who is a victim who qualifies as such under more than one subparagraph of the first paragraph of section 15 or the first paragraph of section 16 is entitled to all the types of financial assistance provided for in this Title for each category of persons who are victims described in those subparagraphs, provided that, where the same type of assistance is offered for more than one category, it is payable with regard to only one category and the person who is a victim is entitled to the most advantageous assistance.

DIVISION III

QUALIFICATION APPLICATION

23. Every person who is a victim must be qualified to obtain financial assistance under this Title. To that end, they must file an application with the Minister to be qualified as a person who is a victim within the meaning of section 15 or 16.

For the purpose of filing a qualification application, the person who is a victim has the right to receive all information relating to the assistance the person is entitled to obtain under this Title. Likewise, throughout the application examination procedure, the person is entitled to be informed of the progress of the examination of the application.

24. A qualification application is filed in accordance with the conditions, standards and terms prescribed by a government regulation.

25. A qualification application must be filed within three years after the date on which the person who is a victim becomes aware of the injury they suffer due to the commission of the criminal offence or within three years after a death due to the commission of a criminal offence, as applicable.

A person who is a victim who fails to file the application within the prescribed time is presumed to have waived the right to any financial assistance provided for in this Title. This presumption may be rebutted if the person demonstrates reasonable cause to explain the delay.

Despite the first paragraph, a qualification application may be filed at any time if it relates to the commission of a criminal offence involving violence suffered during childhood, sexual violence or spousal violence.

Awareness of the injury corresponds to the moment the person who is a victim becomes aware of the probable connection between their injury and the commission of the offence.

For the purposes of this section, an application is considered filed if it is complete, that is, if it provides all the information and documents required to qualify the person who is a victim.

26. A child who is a victim 14 years of age or over may file a qualification application alone.

If a parent of a child who is a victim under 14 years of age, or a person having parental authority over such a child, refuses or neglects to apply for qualification or is the perpetrator of the criminal offence that led to the qualification application, another person of full age may file the application for the child.

27. The qualification of a person who is a victim allows them to be granted any financial assistance for which they are eligible under this Title on meeting the prescribed conditions.

28. Nothing in this Act affects the right of a person who is a victim who has chosen to file a qualification application under this Title to recover from any person responsible for the injury suffered the amounts required to make up, with the financial assistance received, an amount equivalent to the loss actually sustained.

29. An application filed under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25) or the Act to promote good citizenship (chapter C-20) that is refused on the ground that it should have been filed under this Title is nevertheless deemed to have been validly filed under this Title.

30. A qualification application interrupts the prescription, provided for in the Civil Code, of the action by the person who is a victim for reparation of their injury until the day the Minister or, as applicable, the Administrative Tribunal of Québec renders a decision on the application.

31. A person who is a victim who filed a qualification application must notify the Minister without delay of any change in their situation that affects their qualification or their entitlement to financial assistance or that may affect the amount of that assistance.

The person must notify the Minister according to the conditions, standards and terms prescribed by a government regulation.

32. On the submission of a qualification application, the Minister is subrogated by operation of law to the rights of the person who is a victim up to the amount the Minister may be called on to pay to the person. The Minister may, in the Minister's own name or in the name of the person, continue or institute a judicial application.

If the person chooses to take advantage of financial assistance under this Title, any agreements or compromises reached between the parties in relation to a judicial application or to the right to such an application are without effect until ratified by the Minister; payment of the amount agreed on or awarded must be made only in the manner indicated by the Minister.

A person who wilfully prevents the Minister from exercising a recourse as subrogee is required to repay the amount of the financial assistance received from the Minister. The Minister may recover that debt within three years after being deprived of the recourse.

An amount recovered under this section must be paid into the Consolidated Revenue Fund.

Before exercising the recourse as subrogee provided for by this section to recover an amount the Minister paid to a person referred to in subparagraph 1 of the first paragraph of section 15 who was a victim of spousal violence or sexual violence, the Minister must obtain the consent of the person who is a victim, unless the person is deceased.

DIVISION IV

OTHER PROVISIONS

33. A person who is a victim may either obtain financial assistance under this Title or bring a judicial application against any person responsible for the injury they suffer. The person may not receive both assistance under this Title and a sum awarded and collected for the same objects, sequelae or injuries. Any sum so awarded and collected, after deduction of the amounts incurred to obtain it, is deducted from the assistance paid under this Title or is reimbursed to the Minister.

The person who is a victim must, after bringing a judicial application, notify the Minister of any sum awarded, sum collected and amount incurred referred to in the first paragraph.

However, if the sum so awarded or so collected is less than the amount of financial assistance the person could have obtained under this Title, they may, to make up the difference, be granted financial assistance provided for in this Title by filing an application to that effect with the Minister within the year following the date of the judgment; if the criminal offence concerned involves violence suffered during childhood, sexual violence or spousal violence, the application may be filed at any time.

The person must notify the Minister under the second paragraph or file the application provided for in the third paragraph according to the conditions, standards and terms prescribed by a government regulation.

In addition, a person who is a victim who, after filing a qualification application, brings a judicial application against any person responsible for the injury they suffer must notify the Minister. The notice must be served on the Minister by a bailiff as soon as possible in the course of the proceeding, but at least 30 days before the case is ready for trial; the notice must be accompanied by all pleadings already filed in the record. The Minister may become a party to the proceeding without further formality and may file conclusions with the court, in which case the court must rule on them.

34. The financial assistance to which a minor child is entitled is paid to the child's parent, the person having parental authority over the child or the child's tutor, unless the child is 14 years of age or over and has filed the qualification application alone.

If the parent, person having parental authority or tutor is the perpetrator of the criminal offence that led to the entitlement to the financial assistance, that assistance is paid solely to the other parent, to another person having parental authority or to another tutor or, if there is no such other person, to another person of full age designated by the Minister. The designated person has, with respect to the administration of the financial assistance, the powers and duties of a tutor.

If an incapable person of full age is entitled to payment of financial assistance, the assistance is paid to the person's tutor, curator or mandatary, as applicable, or, if there is no tutor or curator, to a person designated by the Minister; that person has the powers and duties of a tutor or curator, as applicable.

Notice is given to the Public Curator of any financial assistance with regard to an incapable person or to a minor child.

35. The financial assistance paid under this Title or under Title IV is unassignable and unseizable.

However, financial assistance compensating a loss of income or financial assistance compensating certain disabilities paid to a person who is a victim is deemed to be their salary and is seizable as a support debt in accordance with articles 694 and following of the Code of Civil Procedure (chapter C-25.01), with the necessary modifications.

CHAPTER II

LUMP SUM

DIVISION I

ELIGIBLE PERSONS WHO ARE VICTIMS

36. The following qualified persons who are victims are, in accordance with a government regulation and subject to section 37, eligible for payment of a lump sum:

(1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;

(2) a parent of a minor child who is deceased due to the commission of a criminal offence against the child, or a person who had parental authority over the child;

(3) a parent of a child of full age who is deceased due to the commission of a criminal offence against the child if, at the time of death, the child did not have a spouse or child or, despite the child having a spouse or child, the child's parent provided for more than 50% of the child's needs;

(4) a child of a parent who is deceased due to the commission of a criminal offence against the parent, or a child over whom a person who is deceased due to the commission of a criminal offence had parental authority;

(5) the spouse of a person who is deceased due to the commission of a criminal offence against the person;

(6) a dependant of a person who is deceased due to the commission of a criminal offence against the person;

(7) an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16;

(8) a parent of a minor child who is deceased, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a person who had parental authority over the child;

(9) a parent of a child of full age who is deceased, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, if, at the time of death, the child did not have a spouse or child or, despite the child having a spouse or child, the child's parent provided for more than 50% of the child's needs;

(10) a child of a parent who is deceased, in a case where the parent is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a child over whom such an intervening person who is deceased had parental authority;

(11) the spouse of a person who is deceased, in a case where the person was an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and

(12) a dependant of a person who is deceased, in a case where the person was an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16.

The spouse referred to in subparagraph 5 or 11 of the first paragraph or the dependant referred to in subparagraph 6 or 12 of that paragraph is the one who, at the time of death of the person mentioned in those subparagraphs, meets the conditions for “**spouse**” or “**dependant**” set out in the first paragraph of section 18.

For the purposes of this division, a child yet unborn at the time of the death is considered to be a child who is entitled to the lump sum under subparagraph 4 or 10 of the first paragraph, as applicable, due to the death of the person mentioned in those subparagraphs, if the child is born alive and viable.

An eligible person who is a victim is entitled to the lump sum established in accordance with a government regulation, according to the conditions, standards, amounts and terms prescribed in the regulation.

37. In addition to the conditions prescribed by a government regulation, a person who is a victim mentioned in subparagraph 1 or 7 of the first paragraph of section 36 is eligible for payment of a lump sum if a health assessment reveals

(1) that they suffer injury, consisting in loss of enjoyment of life, pain, mental suffering or other unfavourable consequences suffered due to the commission of a criminal offence against them or consisting in functional or cosmetic impairment due to the commission of that offence; and

(2) that they suffer permanent sequelae caused by that injury.

A person who is a victim mentioned in any of the other subparagraphs of the first paragraph of section 36 is entitled to payment of a lump sum due to the death of the person mentioned in those subparagraphs.

DIVISION II**ESTABLISHMENT AND PAYMENT OF LUMP SUM**

38. The Government prescribes, by regulation, the method for establishing the lump sum. That sum may vary according to the person who is a victim or to any other criteria the Government determines.

The amounts considered for the establishment of the lump sum are those in force on the date the lump sum is established.

39. The lump sum is established after a health assessment confirms the sequelae of injuries for which there is no possibility of significant improvement or after the death is pronounced or presumed.

In the case of a lump sum for the sequelae of injuries, the lump sum is established and paid for each sequela after the health assessment has confirmed that improvement of the sequela is impossible.

Despite the first paragraph, the lump sum may, in accordance with the regulation, include an amount that covers loss of enjoyment of life, pain, mental suffering or other unfavourable consequences that were temporary.

40. The lump sum is paid after it is established.

At the request of an eligible person who is a victim, the lump sum may be paid over a 12-month or 24-month period, in the form of equal periodic payments, that together correspond to the amount of the lump sum, to which interest determined by a government regulation is added. The terms of payment are prescribed in the regulation.

41. If the sequelae confirmed under section 39 worsen, the person who is a victim may have the worsening recognized and request a re-assessment of the lump sum established.

The re-assessment is carried out after a health assessment confirms the worsening of the sequelae for which there is no possibility of significant improvement.

CHAPTER III**FINANCIAL ASSISTANCE COMPENSATING A LOSS OF INCOME OR
FINANCIAL ASSISTANCE COMPENSATING CERTAIN DISABILITIES****DIVISION I****ELIGIBLE PERSONS WHO ARE VICTIMS**

42. The following qualified persons who are victims are, in accordance with a government regulation, eligible for payment of financial assistance compensating a loss of income or financial assistance compensating certain disabilities:

(1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;

(2) a parent of a minor child who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the child, or a person having parental authority over the child;

(3) a witness to the commission of a criminal offence or to the intact scene of the offence after it was committed, within the meaning of subparagraph 7 of the first paragraph of section 15;

(4) an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and

(5) a parent of a minor child who is deceased or suffers interference with their integrity, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a person having parental authority over the child.

The regulation provided for in the first paragraph prescribes the other standards and terms relating to financial assistance compensating a loss of income or financial assistance compensating certain disabilities.

43. A person who is a victim mentioned in section 42 is eligible for financial assistance compensating a loss of income if

(1) at the time of the health assessment mentioned in subparagraph 2, they

(a) held an employment, performed work or assumed the functions of an occupation from which they derived an income;

(b) had an employment relationship with an employer and the first day of employment or day of return to work was determined or foreseeable; or

(c) held an employment, performed work or assumed the functions of an occupation from which they derived an income within the 12-month period preceding the health assessment referred to in paragraph 2 and have ceased to hold that employment, perform that work or assume the functions of that occupation due to the commission of the criminal offence of which they are a victim;

(2) a health assessment confirms that, due to the commission of the criminal offence of which they are a victim, they are unable to hold their employment, perform their work or assume the functions of their occupation from which they derived an income and that employment or work or those functions are referred to in any of subparagraphs *a* to *c* of paragraph 1; and

(3) the application for financial assistance compensating a loss of income is filed within 12 months after the health assessment.

44. A person who is a victim mentioned in section 42 is eligible for financial assistance compensating certain disabilities if

(1) at the time of the health assessment mentioned in subparagraph 2, they were in none of the situations referred to in subparagraphs *a* to *c* of paragraph 1 of section 43;

(2) a health assessment confirms that, due to the commission of the criminal offence of which they are a victim, they are unable to perform the majority of their usual activities as described in a government regulation and they meet the other conditions prescribed in that regulation; and

(3) the application for financial assistance compensating certain disabilities is filed within 12 months after the health assessment.

DIVISION II

ESTABLISHMENT AND PAYMENT OF FINANCIAL ASSISTANCE COMPENSATING A LOSS OF INCOME OR OF FINANCIAL ASSISTANCE COMPENSATING CERTAIN DISABILITIES

45. Financial assistance compensating a loss of income is established considering, as applicable, according to the most advantageous situation and subject to the conditions prescribed by a government regulation,

(1) the net annual income the person who is a victim earned, at the time of the health assessment, from their employment, work or occupation;

(2) the net income the person obtained during the 12 months preceding the health assessment;

(3) the net annual income the person would earn from their employment if, at the time of the health assessment, they had held the employment for which they have an employment relationship with an employer and for which the first day of employment or day of return to work was foreseeable; or

(4) the income determined by a government regulation.

The net income of the person that is referred to in any of subparagraphs 1 to 3 of the first paragraph is equal to their gross income for the year derived from an employment, work or occupation and for which the applicable fiscal laws are complied with, less an amount equivalent to the income tax established under the Taxation Act (chapter I-3) and the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the employee's premium payable under the Act respecting employment insurance in Canada (Statutes of Canada, 1996, chapter 23), the worker's premium established under the Act respecting parental insurance (chapter A-29.011) and the worker's contribution established under the Act respecting the Québec Pension Plan (chapter R-9); the net income is calculated according to the method determined in section 63 of the Act respecting industrial accidents and occupational diseases, with the necessary modifications.

For the purposes of the second paragraph, the gross income that, through concealment, eludes the payment of taxes and social contributions, is deemed equal to zero.

For the purposes of the deductions provided for in the second paragraph, whether or not the person has a spouse or dependants on the date of the application, and, if applicable, the number of dependants, are taken into account.

If the person who is in the situation referred to in subparagraph 2 of the first paragraph received employment insurance benefits, salary insurance benefits, parental insurance benefits or income replacement indemnities from the Commission des normes, de l'équité, de la santé et de la sécurité du travail or from the Société de l'assurance automobile du Québec or received any other benefit or indemnity intended to compensate a loss of income during that period, those benefits and indemnities must be considered in calculating the gross income established on the basis of the 12 months preceding the disability.

If a person who is in a situation described in either subparagraph *a* or *b* of paragraph 1 of section 43 is receiving employment insurance or parental insurance benefits, payment of financial assistance compensating a loss of income is, as chosen by the person, made immediately or suspended until those benefits cease to be paid.

46. Financial assistance compensating certain disabilities is established considering the income determined by a government regulation.

47. Where it is shown, after payment of financial assistance compensating a loss of income has begun, that the gross income considered for the purpose of establishing the financial assistance, under any of subparagraphs 1 to 3 of the first paragraph of section 45, for the year concerned is not the actual gross income to be considered, the establishment of the financial assistance is revised.

For the purposes of this section, the Minister may require any person who is a victim to provide, in the year following the year in which the financial assistance was established, proof of their gross income for the year concerned. Such proof may be in the form of any document that supports such income, including the notice of assessment for the fiscal return filed for the preceding year in accordance with section 1000 of the Taxation Act or any similar document produced by a competent fiscal authority.

48. Financial assistance compensating a loss of income is annual and is equivalent to 90% of the income established in accordance with section 45.

Despite the first paragraph, if the person's gross income used to calculate the net income provided for in any of subparagraphs 1 to 3 of the first paragraph of section 45 exceeds the amount determined by a government regulation, the financial assistance is equivalent to 90% of the net income established on the basis of that amount. The third, fourth and fifth paragraphs of section 45 apply, with the necessary modifications, to that establishment.

The Government determines, by regulation, the amount provided for in the second paragraph and it may prescribe by regulation the method for indexing the amount it determines.

49. Financial assistance compensating certain disabilities is annual and is equivalent to 90% of the income determined in accordance with section 46.

50. Financial assistance compensating a loss of income is paid once every two weeks from the date of the health assessment. However, if a person continued, despite that assessment, to hold their employment, perform their work or assume the functions of their occupation from which they derived an income, the financial assistance is paid from the time they actually ceased to hold the employment, perform the work or assume the functions of the occupation.

Financial assistance compensating certain disabilities is paid once every two weeks from the date of the health assessment. However, if a person continued, despite that assessment, to perform the majority of their usual activities referred to in paragraph 2 of section 44, the financial assistance is paid from the time they actually ceased to perform those activities.

The amount of the payments provided for in this section is indexed, by operation of law, on the date of each annual anniversary of the date on which payments began, in the manner prescribed by a government regulation.

DIVISION III**TERM OF FINANCIAL ASSISTANCE**

51. Financial assistance compensating a loss of income or financial assistance compensating certain disabilities is paid, for the same event, for a maximum period of three years, whether consecutive or not,

(1) to a person who suffers interference with their integrity due to the commission of a criminal offence against them;

(2) to an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and

(3) to a parent or person having parental authority referred to in subparagraph 2 or 5 of the first paragraph of section 42, where the child mentioned in those subparagraphs is deceased.

Financial assistance compensating a loss of income or financial assistance compensating certain disabilities is paid, for the same event, for a maximum period of two years, whether consecutive or not,

(1) to a parent or person having parental authority referred to in subparagraph 2 or 5 of the first paragraph of section 42, where the child mentioned in those paragraphs suffers interference with their integrity due to the commission of a criminal offence; and

(2) to the witness referred to in subparagraph 3 of the first paragraph of section 42.

The following are considered the same event:

(1) one or more offences of the same type committed on one and the same day by the same perpetrator or by different perpetrators;

(2) the same offence or the same type of offence committed repeatedly over two or more days, whether consecutive or not, by the same perpetrator in similar contexts, in particular, where the offence involves violence suffered during childhood, sexual violence or spousal violence; and

(3) one or more offences committed on an ongoing basis over more than one day by the same perpetrator or by different perpetrators.

Despite the preceding paragraphs, if a new application for financial assistance compensating a loss of income or for financial assistance compensating certain disabilities is made, in relation to a new event, in the period during which a person who is a victim is already receiving such financial assistance in relation to another event, the person is entitled to payment of that financial assistance for a new period of two or three years, as applicable, that begins on the date of the new disability and that replaces, from then on, the period that had previously begun.

52. Despite section 51, a person who is a victim ceases to be entitled to financial assistance compensating a loss of income or to financial assistance compensating certain disabilities or incurs a suspension of that assistance

(1) if they are in either of the following situations:

(a) they become able to hold an employment, perform work or assume the functions of an occupation from which they derive at least the same income that they derived from their employment, work or occupation before the health assessment referred to in paragraph 2 of section 43, subject to cases where they may continue to benefit from that financial assistance within the context of their vocational rehabilitation; or

(b) they are in none of the situations referred to in subparagraphs *a* to *c* of paragraph 1 of section 43 and become once again able to perform the majority of their usual activities;

(2) if they refuse or neglect to participate in obtaining the care required for their recovery or to follow medical prescriptions; or

(3) on their death.

53. If a person who is a victim begins or resumes holding employment, performing work or assuming the functions of an occupation progressively or, temporarily, with shorter hours, following a medical prescription to that effect, the financial assistance compensating a loss of income is reduced by an amount corresponding to the net income the person earns for that employment, work or occupation.

If a person who is a victim begins or resumes holding employment, performing work or assuming the functions of an occupation from which they derive a lower income than they derived from their employment, work or occupation before the health assessment referred to in paragraph 2 of section 43, the financial assistance compensating a loss of income may continue to be paid to the person as prescribed by a government regulation.

CHAPTER IV

FINANCIAL ASSISTANCE FOR PSYCHOTHERAPEUTIC OR PSYCHOSOCIAL REHABILITATION

54. The purpose of psychotherapeutic or psychosocial rehabilitation is to remove or lessen the mental hardship encountered by a person who is a victim.

55. Persons who are victims mentioned in section 15 or 16 who are qualified are, in accordance with a government regulation, eligible for the reimbursement of the expenses they incur for their psychotherapeutic or psychosocial rehabilitation that, subject to the fourth paragraph of section 68, are not covered by another public plan.

For the purposes of the first paragraph, a spouse or a close relation is a person who, on the earliest of the following dates, meets the conditions for “**spouse**” or “**close relation**” set out in the first paragraph of section 18:

(1) the date of the qualification application filed by that spouse or close relation; or

(2) the date of the qualification application filed by the person who is a victim.

The regulation provided for in the first paragraph prescribes the conditions, standards, amounts and terms relating to the reimbursement of expenses. Likewise, it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement.

Every organization that is a party to an agreement with the Minister and who, under that agreement, incurs expenses for the psychotherapeutic or psychosocial rehabilitation of a person who is a victim referred to in the first paragraph is entitled to the reimbursement of those expenses according to the terms and conditions set out in the agreement.

56. In addition to what is provided for in this chapter and by a government regulation, the Minister may take all measures necessary, including other financial measures, to contribute to the psychotherapeutic or psychosocial rehabilitation of a person who is a victim.

CHAPTER V

FINANCIAL ASSISTANCE FOR PHYSICAL REHABILITATION

57. The purpose of physical rehabilitation is to remove or lessen the physical disability of a person who is a victim and to enable the person to develop their residual capacity in order to compensate for the functional limitations resulting from the injury suffered.

Physical rehabilitation includes all measures that could help remove or lessen the disability resulting from the injury the person suffers.

58. The following qualified persons who are victims are, in accordance with a government regulation, eligible for the reimbursement of the expenses they incur for their physical rehabilitation that, subject to the fourth paragraph of section 68, are not covered by another public plan:

(1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;

(2) a parent of a minor child who is deceased due to the commission of a criminal offence against the child, or a person who had parental authority over the child;

(3) an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and

(4) a parent of a minor child who is deceased, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a person who had parental authority over the child.

The regulation provided for in the first paragraph prescribes the conditions, standards, amounts and terms relating to the reimbursement of expenses. Likewise, it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement.

59. In addition to what is provided for in this chapter and by a government regulation, the Minister may take all measures necessary, including other financial measures, to contribute to the physical rehabilitation of a person who is a victim.

CHAPTER VI

FINANCIAL ASSISTANCE FOR VOCATIONAL REINTEGRATION

60. The following qualified persons who are victims are, in accordance with a government regulation, eligible for payment of the amounts prescribed or for reimbursement of the expenses incurred for their vocational reintegration that, subject to the fourth paragraph of section 68, are not covered by another public plan:

(1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;

(2) a parent of a minor child who is deceased or suffers interference with their integrity due to the commission of a criminal offence against the child, or a person having parental authority over the child;

(3) a witness to the commission of a criminal offence or to the intact scene of the offence after it was committed, within the meaning of subparagraph 7 of the first paragraph of section 15;

(4) an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and

(5) a parent of a minor child who is deceased or suffers interference with their integrity, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a person having parental authority over the child.

The amounts and expenses referred to in the first paragraph are, in particular, those paid or incurred for

(1) vocational potential evaluation services;

- (2) resuming, or beginning new, secondary-level or post-secondary-level education;
- (3) vocational training;
- (4) assistance in finding employment;
- (5) additional financial assistance compensating a loss of income;
- (6) the adaptation of a work station or other equipment used for work; and
- (7) relocation near a new place of employment.

The regulation provided for in the first paragraph prescribes the conditions, standards, amounts and terms relating to payment of the amounts and reimbursement of the expenses. Likewise, it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement.

61. In addition to what is provided for in this chapter and by a government regulation, the Minister may take all measures necessary, including other financial measures, to contribute to the vocational reintegration of a person who is a victim.

CHAPTER VII

FINANCIAL ASSISTANCE FOR SOCIAL REINTEGRATION

62. The following qualified persons who are victims are, in accordance with a government regulation, eligible for the reimbursement of the expenses they incur for their social reintegration that, subject to the fourth paragraph of section 68, are not covered by another public plan:

- (1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;
- (2) a parent of a minor child who is deceased due to the commission of a criminal offence against the child, or a person who had parental authority over the child;
- (3) a witness to the commission of a criminal offence or to the intact scene of the offence after it was committed, within the meaning of subparagraph 7 of the first paragraph of section 15;
- (4) an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and
- (5) a parent of a minor child who is deceased, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a person who had parental authority over the child.

The expenses referred to in the first paragraph are, in particular, those incurred for

- (1) the person's relocation and the resiliation of a residential lease under article 1974.1 of the Civil Code;
- (2) the person's protection;
- (3) professional psychosocial intervention services;
- (4) services for at-home assistance or for assistance in performing the tasks required to provide for the person's needs;
- (5) child care services; and
- (6) housekeeping services.

The regulation provided for in the first paragraph prescribes the conditions, standards, amounts and terms relating to the reimbursement of the expenses. Likewise, it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement.

63. In addition to what is provided for in this chapter and by a government regulation, the Minister may take all measures necessary, including other financial measures, to contribute to the social reintegration of a person who is a victim.

CHAPTER VIII

FINANCIAL ASSISTANCE FOR MEDICAL ASSISTANCE

64. The following qualified persons who are victims are, in accordance with a government regulation, eligible for the reimbursement of certain expenses they incur to obtain medical assistance that, subject to the fourth paragraph of section 68, are not covered by another public plan, except the health insurance plan and the basic prescription drug insurance plan:

- (1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;
- (2) a parent of a minor child who is deceased due to the commission of a criminal offence against the child, or a person who had parental authority over the child;
- (3) an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and
- (4) a parent of a minor child who is deceased, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a person who had parental authority over the child.

The expenses referred to in the first paragraph are those required, from a medical point of view,

- (1) to obtain medications or other pharmaceutical products; or
- (2) to obtain a visual aid, hearing aid or communication device, or a device or other equipment that compensates for a physical deficiency, including the repair or replacement of such an aid or device or such equipment.

The government regulation provided for in the first paragraph prescribes the conditions, standards, amounts and terms relating to the reimbursement of those expenses. Likewise, it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement.

CHAPTER IX

FINANCIAL ASSISTANCE TO CONTRIBUTE TO THE NEEDS OF A CHILD BORN AS A RESULT OF A SEXUAL AGGRESSION

65. A person who provides for the support needs of a child whose conception results from a sexual aggression is eligible for payment of financial assistance.

Sections 23 to 31 do not apply to an application made under this section.

The conditions, standards, amounts and terms relating to payment of that assistance are prescribed by a government regulation.

CHAPTER X

FINANCIAL ASSISTANCE IN THE FORM OF A REIMBURSEMENT OF CERTAIN MISCELLANEOUS EXPENSES

66. The following qualified persons who are victims are, in accordance with a government regulation, eligible for the reimbursement of certain miscellaneous expenses they incur due to, or incurred before, the commission of a criminal offence:

- (1) a person who suffers interference with their integrity due to the commission of a criminal offence against them;
- (2) a parent of a minor child who is deceased due to the commission of a criminal offence against the child, or a person who had parental authority over the child;
- (3) a witness to the commission of a criminal offence or to the intact scene of the offence after it was committed, within the meaning of subparagraph 7 of the first paragraph of section 15;

(4) an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16; and

(5) a parent of a minor child who is deceased, in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16, or a person who had parental authority over the child.

The expenses referred to in the first paragraph are

(1) those for the cleaning, repair or replacement of clothing worn at the time of the commission of the offence and which was damaged as a result of that offence; and

(2) all other expenses provided for by a government regulation.

The regulation mentioned in the first paragraph prescribes the eligible expenses and the standards, amounts and terms relating to the reimbursement of those expenses.

67. In addition, the following persons are eligible, in accordance with a government regulation, for the reimbursement of the expenses they assume due to the commission of a criminal offence:

(1) an intervening person who sustains material injury while acting in the circumstances described in subparagraph 1 or 2 of the first paragraph of section 16, even if they suffer no interference with their integrity;

(2) a person who paid the funeral expenses, or the expenses for transportation of the remains, of a person who is a victim referred to in subparagraph 1 of the first paragraph of section 15 or in subparagraph 1 or 2 of the first paragraph of section 16; and

(3) a natural person who assumed the costs for cleaning the place in a private residence where a criminal offence was committed.

The funeral expenses reimbursed, if applicable, under the Act respecting the Québec Pension Plan are deducted from the reimbursement of funeral expenses provided for in subparagraph 2 of the first paragraph.

Sections 23 to 31 do not apply to an application for reimbursement of expenses made under this section.

The regulation mentioned in the first paragraph prescribes the conditions, standards, amounts and terms relating to the reimbursement of those expenses and to the application for reimbursement.

CHAPTER XI**FINANCIAL ASSISTANCE OR OTHER AMOUNTS PAID UNDER
ANOTHER PLAN**

68. If the circumstances surrounding the commission of a criminal offence give rise to the application of both the Automobile Insurance Act (chapter A-25) and this Act, the person must choose the application of the whole of either one plan or the other. That choice must be made in accordance with a government regulation.

If the circumstances surrounding the commission of a criminal offence give rise to the application of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the person who is a victim must file an application for compensation under that Act.

If a person is declared eligible for an indemnity, benefit or other pecuniary advantage under the Automobile Insurance Act or the Act respecting industrial accidents and occupational diseases, that eligibility makes them ineligible for any financial assistance under this Title.

If financial assistance is granted under the Individual and Family Assistance Act (chapter A-13.1.1), it is not considered assistance paid under another public plan for the purposes of this section and sections 55, 58, 60, 62 and 64. In addition, at the request of the Minister of Labour, Employment and Social Solidarity, any amount repayable under section 90 of the Individual and Family Assistance Act is deducted from the financial assistance paid under this Title and remitted to that minister.

If the circumstances surrounding the commission of a criminal offence give rise to the application of the Act respecting the conservation and development of wildlife (chapter C-61.1) and a person who is a victim receives an indemnity under section 79 of that Act, that indemnity is deducted from the financial assistance paid to that person under this Title.

If a person who is a victim is already receiving financial assistance or an indemnity, benefit or other pecuniary advantage under this Title or under any of the compensation plans provided for in the Automobile Insurance Act or the Act respecting industrial accidents and occupational diseases and is eligible, with regard to other circumstances, for financial assistance or an indemnity, benefit or other pecuniary advantage under another of those plans, the decision under those plans must be rendered jointly and must distinguish between the financial assistance, indemnity, benefit or other pecuniary advantage payable under each of the Acts concerned by those plans.

69. A person who believes they have been wronged by a decision rendered under the sixth paragraph of section 68 may choose to contest it in accordance with this Act or with the Act governing the other plan, as applicable.

Contestation under one of those Acts prevents contestation under the other Acts and the decision rendered following the contestation is valid with respect to each plan and each Act concerned.

70. The amount of all damages paid to a person who is a victim under section 738 of the Criminal Code is deducted from the amount of financial assistance for which the person is eligible under this Title if the damages are paid for the same objects, sequelae or injuries as those covered by the financial assistance.

Any person who receives such damages must, in accordance with a government regulation, inform the Minister as soon as their qualification application is filed or as soon as the damages are received if they are received after that application.

CHAPTER XII

CRIMINAL OFFENCES COMMITTED OUTSIDE QUÉBEC

71. Despite section 17, any person who is a victim referred to in any of subparagraphs 1 to 6 of the first paragraph of section 15 is eligible for financial assistance provided for in this Title if the criminal offence was committed outside Québec, according to the conditions set out in this chapter.

For the purposes of this chapter, any offence that, if committed in Canada, would be a criminal offence within the meaning of the corresponding definition in the first paragraph of section 18, regardless of whether it is a criminal offence in the foreign State in whose territory it is committed, is considered a criminal offence.

72. In addition to the eligibility conditions set out in this Title with respect to each type of financial assistance, a person referred to in subparagraph 1 of the first paragraph of section 15 who is a victim of a criminal offence committed outside Québec or a person who is deceased or suffers interference with their integrity due to a criminal offence committed outside Québec and who is mentioned in subparagraphs 2 to 6 of that paragraph must meet the following conditions:

(1) be a Canadian citizen within the meaning of the Citizenship Act (Revised Statutes of Canada, 1985, chapter C-29) or a permanent resident within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27) or have any other status determined by a government regulation at the time the criminal offence is committed;

(2) be domiciled in Québec at the time the criminal offence is committed;

(3) not have stayed outside Québec for more than 183 days in the year preceding the commission of the criminal offence, subject to the exceptions that may be provided for by a government regulation; and

(4) in the case of a person who is a victim referred to in subparagraph 1 of the first paragraph of section 15, meet the conditions set out in subparagraphs 1 and 2 of this paragraph at the time the qualification application is filed.

The Government determines, by regulation, the other eligibility conditions for persons who are victims where the criminal offence against them was committed outside Québec as well as the terms governing the application of those conditions.

73. If a financial assistance plan for persons who are victims exists in the foreign State in whose territory the criminal offence was committed, and the criminal offence concerned is covered by that plan, the person who is a victim must choose to be subject to either the plan set out in this Title or the plan of that foreign State.

The person may not receive both financial assistance under this Title and financial assistance under the plan of a foreign State referred to in the first paragraph. Nor may the person obtain the difference between the amount of financial assistance paid under this Title and the amount to which they are eligible under another plan.

74. The person who is a victim may not receive both financial assistance under this Title and financial assistance for the same objects, sequelae or injuries under the plan of another province or a territory of Canada. The person must file an application in the province or territory in which the criminal offence was committed. However, if the amount to which the person is eligible under the plan of the other province or the territory is less than the amount of the financial assistance to which they would be entitled under this Title for the same objects, sequelae or injuries, the person may, to make up the difference, apply for the financial assistance provided for in this Title.

CHAPTER XIII

POWERS AND DECISIONS OF THE MINISTER

DIVISION I

POWERS OF THE MINISTER

75. The Minister may, at the Minister's expense, require a person filing an application under this Title to undergo an examination by a health professional chosen by the Minister after consulting with the person.

76. The health professional who examines a person at the Minister's request must report to the Minister on the state of health of the person and on any other matter for which the examination was required.

The Minister must, on receiving the report, transmit a copy to any health professional designated by the person who underwent the examination referred to in the first paragraph.

77. Every institution within the meaning of the Act respecting health services and social services (chapter S-4.2) or within the meaning of the Act respecting health services and social services for Cree Native persons (chapter S-5) or every health professional who has treated a person following the commission of a criminal offence or who has been consulted by a person following the commission of such an offence must, at the Minister's request, report on their findings, treatment or recommendations to the Minister.

The report must be sent within six days following the Minister's request.

The health professional referred to in the first paragraph must also provide to the Minister, within the same time limit, any other report requested by the Minister with respect to that person.

This section applies despite section 19 of the Act respecting health services and social services or section 7 of the Act respecting health services and social services for Cree Native persons.

78. The Minister may transact if the subject matter and circumstances of a case so permit.

DIVISION II

DECISIONS OF THE MINISTER

79. Any decision the Minister makes under this Title is rendered promptly and in writing.

The decision must include reasons. It must state the right to apply for a review and the time limit for doing so, except where the decision grants the maximum financial assistance to which a person who is a victim is entitled.

The Minister must also assist an applicant who requests help in understanding the decision.

80. On receiving or after a qualification application, if the Minister is of the opinion that the person filing the application needs financial assistance immediately and that the assistance will probably be granted under this Title, the Minister may pay part of it to the person in advance.

The Government determines, by regulation, the terms and conditions of the advance payment, which may vary according to the type of financial assistance concerned.

81. The Minister may, before rendering a decision, wait for the outcome of an investigation conducted by an administrative authority or the decision of such an authority or a judicial authority.

82. As long as a decision of the Minister has not been the subject of a review or contestation, the Minister may, on the Minister's own initiative or on request, reconsider the decision

(1) if it was rendered before an essential fact became known or it is based on an error pertaining to an essential fact; or

(2) if a substantive or procedural defect is likely to invalidate it.

The Minister may, in the same manner, correct the decision if it contains an error in writing or in calculation or any other clerical error.

The new decision replaces the initial decision, which ceases to have effect. The provisions of Division III that concern review and contestation apply to the new decision.

83. At any time, the Minister may render a new decision if there is a change in circumstances that affects the qualification of a person, the person's entitlement to financial assistance or the establishment of the financial assistance.

84. The Minister may refuse an application under this Title, reduce the amount of financial assistance or suspend or cease payment of the assistance if a person

(1) wilfully provides false or inaccurate information;

(2) refuses or neglects to provide information or a document required by the Minister or by a provision of this Act, or to give the authorization needed to obtain such information or document; or

(3) refuses or neglects to undergo an examination by a health professional as required by the Minister.

DIVISION III

REVIEW AND CONTESTATION

85. Except where a decision grants the maximum amount of financial assistance to which a person who filed an application is entitled, the person may, within 90 days after the Minister's decision, made under section 79, is communicated to the person, apply for a review of the decision.

The application for review must state the main grounds on which it is based and the decision to which it pertains. The Government determines, by regulation, the terms and conditions relating to an application for review, which may vary according to the financial assistance concerned.

An application for review does not suspend the execution of the Minister's decision.

86. The review is carried out by the person designated for that purpose by the Minister.

87. No application for review may be refused on the ground that it was not received within the time prescribed if the applicant demonstrates that they had reasonable cause for not complying with the time limit.

88. A designated person who is seized of an application for review may render any decision that could have been rendered initially, after giving the applicant the opportunity to submit observations and, if need be, produce any documents to complete their record.

89. The review decision must include reasons and be communicated to the applicant in writing. It must mention the right to contest the decision before the Administrative Tribunal of Québec. The designated person who renders the decision must assist an applicant who requests help in understanding the decision.

90. Any decision that was the subject of a review may be contested before the Administrative Tribunal of Québec, except in the case of a review decision that grants the maximum amount of financial assistance to which a person who is a victim is entitled.

Despite the first paragraph, a person may contest before the Tribunal the decision whose review they applied for if the review decision was not rendered within 90 days after receipt of the application, subject to the following:

(1) if the person who applied for the review requested more time to submit observations or produce documents, the 90-day time limit runs from the time observations are submitted or documents are produced; and

(2) if the designated person considers that an examination by a health professional or the production of documents is necessary for a decision to be rendered, the time limit is extended for 90 days; the person who applied for the review must be notified of the extension.

91. If, following an application for review or a contestation before the Administrative Tribunal of Québec, the Minister or the Tribunal recognizes the entitlement of a person who is a victim to financial assistance that was initially refused, or increases the amount of assistance, the Minister or the Tribunal orders, in all cases, that interest be paid to the person.

The interest is calculated from the date of the decision refusing the financial assistance or refusing to increase the amount of assistance, as applicable.

The Government may prescribe, by regulation, other cases giving rise to the payment of interest by the Minister.

The applicable interest rate is the rate determined under the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002).

TITLE IV

ASSISTANCE PROGRAM FOR EMERGENCY SITUATIONS

92. The Minister establishes an assistance program for emergency situations that allows persons whose life or safety, or the life or safety of their child or any other of their dependants, is threatened to benefit, according to the limits of application and the terms and conditions set out in the program, from measures relating, in particular,

- (1) to assistance in relocating;
- (2) to the provision of subsistence goods to respond to certain immediate needs; and
- (3) to their safety or the safety of their child or any other of their dependants.

TITLE V

RECOVERY OF FINANCIAL ASSISTANCE

93. Persons who are victims who have received financial assistance to which they are not entitled or the amount of which exceeds the amount to which they are entitled must repay to the Minister the amounts received without entitlement. However, financial assistance already paid does not need to be repaid, unless it was obtained in bad faith,

(1) where the Minister reconsiders the decision because it was rendered before an essential fact became known, because it is based on an error pertaining to an essential fact or because a substantive or procedural defect is likely to invalidate it; or

(2) where, following a review or a contestation, the Minister or the Administrative Tribunal of Québec renders a decision that has the effect of cancelling financial assistance or reducing its amount.

The Minister may recover the debt within three years after payment of the financial assistance or, in a case of bad faith, within three years of becoming aware of the bad faith.

94. The Minister sends the debtor a formal notice stating the amount and the reasons for the payability of the debt and the debtor's right to apply for a review of the decision.

The debt is payable as soon as the decision on the debt becomes enforceable.

95. If the debtor is still receiving financial assistance provided for by this Act, the Minister may offset the debt by deducting up to 25% from any amount of financial assistance if the debtor has no dependants, up to 20% if the debtor has one dependant and up to 15% if the debtor has more than one dependant, unless the debtor consents to the Minister deducting more.

The definitions in the first paragraph of section 18 apply to the provisions of this Title.

96. If the debtor fails to repay the debt, the Minister may, within 30 days after the due date of the debt or as of that date if the Minister is of the opinion that the debtor is attempting to evade payment, issue a certificate attesting

- (1) the debtor's name and address,
- (2) the amount of the debt, and
- (3) the date of the final decision establishing the payability of the debt.

97. On the filing of the certificate referred to in section 95 in the office of the court of competent jurisdiction, the decision of the Minister or the Administrative Labour Tribunal of Québec becomes enforceable as if it were a final decision of that court and has all the effects of such a decision.

98. The Minister's formal notice interrupts the prescription provided for in the third paragraph of section 32 and in the second paragraph of section 93.

99. The Minister may remit all or part of any debt provided for in this Title if the Minister considers that the amount is unrecoverable or if the Minister considers it fair to do so, in particular due to the debtor's good faith or financial situation.

100. An amount recovered under this Title is paid into the Consolidated Revenue Fund.

TITLE VI

EFFECT OF FINDING OF GUILT

101. If a person is found guilty of a criminal offence, the finding of guilt constitutes, for that offence, a presumption that the person found guilty is, for the purposes of this Act, responsible for the interference with the integrity of the person who is a victim and the injuries that person suffers due to the criminal offence, and a presumption that the value of that interference and the value of those injuries are at least equal to the amounts paid by the Minister as financial assistance to the person who is a victim.

TITLE VII**ADMINISTRATIVE AND FINANCIAL PROVISIONS****CHAPTER I****AGREEMENTS**

102. The Minister may, in accordance with the law, enter into an agreement relating to support and financial assistance for persons who are victims of criminal offences with a government in Canada or abroad, with a department or body of such a government or with an international organization or a body of such an organization.

103. The Minister may enter into an agreement with any person or any public or private body in relation to the application of this Act.

A person or body that is a party to such an agreement may exercise, according to the terms set out in the agreement, any power or responsibility conferred on the Minister by this Act. The person or body may likewise perform any act permitted under this Act.

In such a case, the person or body has all the obligations incumbent on the Minister under this Act.

104. The Minister enters into an agreement with the Société de l'assurance automobile du Québec and the Commission des normes, de l'équité, de la santé et de la sécurité du travail to establish a procedure for processing financial assistance applications filed under this Act regarding which the circumstances involve situations or matters also covered by the Automobile Insurance Act or the Act respecting industrial accidents and occupational diseases.

Such an agreement must make it possible

(1) to distinguish between the types of impairment, injury and sequelae governed by any of those Acts;

(2) to determine entitlement to and the amount of the financial assistance, indemnities, benefits or other pecuniary advantages payable under each of the applicable Acts;

(3) to determine the financial assistance, indemnities, benefits or other pecuniary advantages to be paid by each authority concerned and specify the cases, amounts and repayment procedures between authorities; and

(4) to settle disputes regarding the application of the plans under those Acts that may arise between the Minister and the bodies mentioned in the first paragraph.

CHAPTER II**INVESTIGATION**

105. The Minister may investigate any matter relating to an application provided for by this Act and may designate investigators for that purpose.

In exercising those powers, the Minister or any designated investigator has, for the purposes of the investigation, the powers and immunities of a commissioner appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to order imprisonment.

Investigators must not disclose the information obtained during the investigation, except in the performance of their functions or with the authorization of the Minister or a court, or on the order of a coroner in the exercise of the coroner's functions.

106. Investigators must, on request, identify themselves and produce a certificate of authority issued by the Minister.

CHAPTER III**OTHER ADMINISTRATIVE AND FINANCIAL PROVISIONS**

107. The regulatory standards prescribed under this Act may be established according to any distinction considered useful, including according to categories of persons who are victims or types of financial assistance.

108. The Minister may delegate, to a person the Minister designates, the exercise of the powers conferred on the Minister by this Act or delegated to the Minister under this Act.

109. A police force may communicate any information to the Minister or to an assistance centre for persons who are victims of criminal offences that is recognized under section 7, including personal information relating to the person who is a victim that is contained in an event report or a related document, if the information is necessary for the purposes of this Act.

110. For the purpose of calculating a benefit granted under the provisions of the Individual and Family Assistance Act (chapter A-13.1.1), a lump sum paid under Chapter II of Title III of this Act is excluded in accordance with the provisions of the Individual and Family Assistance Act or the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1).

111. The Minister takes out of the Consolidated Revenue Fund the sums required for the administration of the financial assistance plans provided for in Titles III and IV for persons who are victims of criminal offences.

TITLE VIII**PENAL PROVISIONS**

112. Every person who, under this Act or the regulations, makes a statement or sends a document that the person knows or ought to have known to contain false or misleading information commits an offence and is liable to a fine of not less than \$1,000 nor more than \$5,000.

113. Every person who, by an act or omission, helps or, by encouragement, advice or consent or by an authorization or an order, induces another person to commit an offence under this Act commits an offence and is liable to the same fine as that prescribed in section 112.

114. The fines under this Title are doubled for a subsequent offence.

TITLE IX**AMENDING PROVISIONS****ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES**

115. Section 448 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) is amended by replacing “(chapter A-25) or” in the first paragraph by “(chapter A-25), financial assistance compensating a loss of income or financial assistance compensating certain disabilities under the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) or an indemnity with the same effect under”.

116. Section 449 of the Act is amended

(1) by replacing “Commission shall reach an agreement with the Société de l’assurance automobile du Québec” by “Commission, the Minister of Justice and the Société de l’assurance automobile du Québec shall reach an agreement”, and by inserting “, the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)” after “(chapter A-25)” in the first paragraph;

(2) in subparagraph 1 of the second paragraph,

(a) by inserting “or any other claimant” after “rescuer”;

(b) by replacing “to the indictable offence sustained by the victim within the meaning of the Crime Victims Compensation Act (chapter I-6)” by “by a person who is a victim within the meaning of the Act to assist persons who are victims of criminal offences and to facilitate their recovery”.

117. Section 450 of the Act is amended

(1) by replacing “, the Commission” in the first paragraph by “or financial assistance compensating a loss of income or financial assistance compensating certain disabilities under the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13), the Commission, the Minister of Justice”;

(2) by replacing “(chapter C-20) or the Crime Victims Compensation Act (chapter I-6), as the case may be, or under” in the second paragraph by “, the Act to assist persons who are victims of criminal offences and to facilitate their recovery or”;

(3) by replacing “binds both agencies” in the third paragraph by “applies to each plan and Act concerned”.

118. Section 451 of the Act is amended

(1) by replacing “under an Act administered by it” and “under another Act administered by the Commission” in the first paragraph by “under the Workers’ Compensation Act (chapter A-3)” and “under this Act”, respectively;

(2) in the second paragraph,

(a) by replacing “may elect to” by “must”;

(b) by striking out “, the Act to promote good citizenship (chapter C-20) or the Crime Victims Compensation Act (chapter I-6), as the case may be”;

(3) by replacing “any of the said Acts precludes any proceeding under any other of them” in the third paragraph by “this Act precludes any proceeding under the other”.

119. Section 478 of the Act is amended by striking out the third paragraph.**120.** Section 578 of the Act is repealed.

AUTOMOBILE INSURANCE ACT

121. Section 83.62 of the Automobile Insurance Act (chapter A-25) is amended

(1) by inserting “person or” after “the following” in the introductory clause;

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

“(2) the Minister of Justice by virtue of the Act to promote good citizenship (chapter C-20) and the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13);”.

122. Section 83.64 of the Act is amended

(1) by replacing “an indemnity or pecuniary benefit” and “Crime Victims Compensation Act (chapter I-6)” in the first paragraph by “financial assistance” and “Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”, respectively;

(2) by replacing “Crime Victims Compensation Act” in the second paragraph by “Act to assist persons who are victims of criminal offences and to facilitate their recovery”.

123. Section 83.65 of the Act is amended

(1) by replacing “total disability benefits” and “Crime Victims Compensation Act (chapter I-6)” in the first paragraph by “financial assistance compensating a loss of income or financial assistance compensating certain disabilities” and “Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”, respectively;

(2) by replacing “pension” in the second paragraph by “financial assistance”.

124. Section 83.66 of the Act is amended

(1) by striking out “, the Act to promote good citizenship (chapter C-20) or the Crime Victims Compensation Act (chapter I-6)” in the first paragraph;

(2) by adding the following paragraph at the end:

“The Société shall reach such an agreement with the Minister of Justice as regards the Act to promote good citizenship (chapter C-20) and the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13).”

125. Section 83.67 of the Act is amended

(1) by striking out “or total disability benefits under the Act to promote good citizenship (chapter C-20) or the Crime Victims Compensation Act (chapter I-6)” in the first paragraph;

(2) by replacing “, the Act respecting industrial accidents and occupational diseases, the Act to promote good citizenship or the Crime Victims Compensation Act” in the second paragraph by “or the Act respecting industrial accidents and occupational diseases”.

126. The Act is amended by inserting the following section after section 83.67:

“83.67.1. Where a person referred to in section 83.65 claims financial assistance compensating a loss of income or financial assistance compensating certain disabilities under the Act to promote good citizenship (chapter C-20)

or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13), the Société and the Minister of Justice shall, in carrying out the agreement described in section 83.66, render a joint decision which distinguishes between the damage attributable to each event and determines the corresponding entitlement to and amount of the benefits, compensation or indemnities payable under each of the applicable Acts.

A person who believes he has been wronged by the decision may elect to contest the decision before the Administrative Tribunal of Québec under this Act, the Act to promote good citizenship or the Act to assist persons who are victims of criminal offences and to facilitate their recovery.

A proceeding brought before the Tribunal under any of the said Acts precludes any proceeding before the Tribunal under each of the other Acts and the decision rendered by the Tribunal applies to each plan and Act concerned.”

HEALTH INSURANCE ACT

127. Section 65 of the Health Insurance Act (chapter A-29) is amended by inserting “the Ministère de la Justice,” after “Faune,” in the seventh paragraph.

ACT RESPECTING THE BARREAU DU QUÉBEC

128. Section 128 of the Act respecting the Barreau du Québec (chapter B-1) is amended by replacing “rescuers and victims of crime” in subparagraph 3 of paragraph *a* of subsection 2 by “persons who are victims of criminal offences or for rescuers and other claimants of financial assistance under the Act to promote good citizenship (chapter C-20)”.

ACT TO PROMOTE GOOD CITIZENSHIP

129. Section 1 of the Act to promote good citizenship (chapter C-20) is replaced by the following section:

1. In this Act, unless the context indicates a different meaning, “rescuer” means a person who, in Québec and after 31 December 1976, having reasonable cause to believe another person’s life or physical integrity is in danger, benevolently comes to that person’s assistance.”

130. Section 2 of the Act is replaced by the following section:

2. A rescuer who suffers interference with his integrity is eligible for the same financial assistance as an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) is entitled to receive.

A minor child of a parent who is deceased, in a case where the parent is a rescuer, or a child over whom a deceased rescuer has parental authority is entitled to the same lump sum because of a death resulting from the commission of a criminal offence as the child of a deceased intervening person referred to in subparagraph 4 of the first paragraph of section 16 of that Act.

The spouse of a person who is deceased, in a case where the person is a rescuer, is entitled to the same lump sum because of a death resulting from the commission of a criminal offence as the spouse of a deceased intervening person referred to in subparagraph 5 of the first paragraph of section 16 of that Act.

A dependant of a person who is deceased, in a case where the person is a rescuer, is entitled to the same lump sum because of a death resulting from the commission of a criminal offence as a dependant of a deceased intervening person referred to in subparagraph 6 of the first paragraph of section 16 of that Act.

For the purposes of entitlement to such financial assistance, the rescuer and any other person referred to in the preceding paragraphs must comply with the provisions of Title III, except those of Chapters IX and XII, of the Act to assist persons who are victims of criminal offences and to facilitate their recovery that apply, with the necessary modifications, to them and their situation.

In addition to the provisions of Title III of the Act to assist persons who are victims of criminal offences and to facilitate their recovery, the provisions of Titles V and VI, section 109 and Title VIII of that Act apply, as the case may be and with the necessary modifications, to the rescuers and other persons referred to in this section as well as to their situation.”

131. Sections 3 to 14 of the Act are repealed.

132. Section 17 of the Act is amended by replacing “sustained any injury or is not eligible for benefit” by “suffered any interference with his integrity or is not eligible for any financial assistance”.

133. Section 18 of the Act is replaced by the following section:

“18. An application validly made under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) and refused on the ground that it should have been made under this Act is nevertheless deemed to have been validly made under this Act.”

134. Sections 19 and 20 of the Act are repealed.

135. Section 21 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“No financial assistance shall be granted under this Act if the rescuer has suffered interference with his physical or mental integrity or died in circumstances that give rise to the application of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) or an Act other than an Act of the Parliament of Québec.”;

(2) by replacing “or a dependent” in the second paragraph by “or any other person mentioned in section 2”.

136. Section 21.1 of the Act is amended

(1) by replacing “an injury sustained by a rescuer or of a death occurring thereafter” in the first paragraph by “the interference with a rescuer’s integrity or of the death that results from it”;

(2) by replacing both occurrences of “compensation” in the first paragraph, and “benefit” in the second paragraph, by “financial assistance”.

137. Section 22 of the Act is amended by replacing “a claimant” and “any indemnity” by “a rescuer or a person mentioned in section 2” and “any financial assistance”, respectively.

138. Sections 23 to 26 of the Act are repealed.

139. The Act is amended by inserting the following sections after section 27:

“**27.1.** The Minister may delegate, to a person the Minister designates, the exercise of the powers conferred on the Minister by this Act.

“**27.2.** The Minister may, in accordance with the law, enter into an agreement relating to assistance for rescuers with a government in Canada or abroad, with a department or body of such a government or with an international organization or a body of such an organization.

“**27.3.** The Minister may enter into any agreement with any person or any public or private body in relation to the application of this Act.

Any person or body that is a party to such an agreement may exercise, according to the terms set out in the agreement, any power or responsibility conferred on the Minister by this Act. The person or body may likewise perform any act permitted under this Act.

In such a case, the person or body has all the obligations incumbent on the Minister under this Act.

“27.4. The Minister shall enter into an agreement with the Société de l’assurance automobile du Québec and the Commission des normes, de l’équité, de la santé et de la sécurité du travail to establish a procedure for processing financial assistance applications filed under this Act regarding which the circumstances involve situations or matters also covered by the Automobile Insurance Act (chapter A-25) or the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

Such an agreement must make it possible

(1) to distinguish between the types of impairment, injury and sequelae governed by any of those Acts;

(2) to determine entitlement to and the amount of the financial assistance, indemnities, benefits or other pecuniary advantages payable under each of the applicable Acts;

(3) to determine the financial assistance, indemnities, benefits or other pecuniary advantages to be paid by each of the authorities concerned and specify the cases, amounts and terms of repayment between the authorities; and

(4) to settle disputes regarding the application of the plans under those Acts that may arise between the Minister and the bodies mentioned in the first paragraph.

“27.5. The Minister shall table a report in the National Assembly on the Minister’s activities under this Act for each fiscal year, not later than 30 September following the end of that year. If the Assembly is not sitting, the Minister shall table the report within 30 days after the opening of the next session or resumption.

“27.6. The Minister may investigate any matter relating to an application provided for by this Act and designate investigators for that purpose.

In exercising those powers, the Minister or any designated investigator has, for the purposes of the investigation, the powers and immunities of a commissioner appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to order imprisonment.

Investigators must not disclose the information obtained during the investigation, except in the performance of their functions or with the authorization of the Minister or a court, or on the order of a coroner in the exercise of the coroner’s functions.

“27.7. Investigators must, on request, identify themselves and produce a certificate of authority issued by the Minister.”

CODE OF PENAL PROCEDURE

140. Article 8.1 of the Code of Penal Procedure (chapter C-25.1) is amended by replacing “Crime Victims Assistance Fund established under the Act respecting assistance for victims of crime (chapter A-13.2)” in the third paragraph by “fund dedicated to assistance for persons who are victims of criminal offences that is established under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”.

PROFESSIONAL CODE

141. Section 37 of the Professional Code (chapter C-26), amended by section 5 of chapter 15 of the statutes of 2020, is again amended by replacing “crime on the victim” and “the victim” in paragraph *b* by “a criminal offence on the person who is a victim” and “of the person who is a victim”, respectively.

ACT RESPECTING THE FORFEITURE, ADMINISTRATION AND
APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF
UNLAWFUL ACTIVITY

142. Section 1 of the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2) is amended by replacing “victims of crime” in the second paragraph by “persons who are victims of criminal offences”.

143. Section 25 of the Act is amended

(1) by replacing “Fonds d’aide aux victimes d’actes criminels” in subparagraph 1 of the first paragraph by “fund dedicated to assistance for persons who are victims of criminal offences established under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”;

(2) by replacing “Fonds d’aide aux victimes d’actes criminels” in the second paragraph by “fund dedicated to assistance for persons who are victims of criminal offences”.

ACT RESPECTING THE DIRECTOR OF CRIMINAL AND PENAL
PROSECUTIONS

144. Section 3 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1) is amended by replacing “crime victims support organizations” by “support organizations for persons who are victims of criminal offences”, and sections 15 and 22 of that Act are amended by replacing “crime victims” and “the victims of crime” by “persons who are victims of criminal offences”.

TAXATION ACT

145. Section 752.0.0.4 of the Taxation Act (chapter I-3) is amended by replacing “by the Commission des normes, de l’équité, de la santé et de la sécurité du travail” in the introductory clause of the first paragraph by “by the Commission des normes, de l’équité, de la santé et de la sécurité du travail, by the Minister of Justice under Title III of the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) or by the person or body with whom or which that Minister has entered into an agreement under section 103 of that Act or section 27.3 of the Act to promote good citizenship (chapter C-20), as the case may be”.

146. Section 1029.8.61.19.2 of the Act is amended

(1) by striking out “l’un des articles suivants” in the introductory clause in the French text;

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

“(c) section 5 of the Crime Victims Compensation Act (chapter I-6) or under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13).”

ACT RESPECTING ADMINISTRATIVE JUSTICE

147. Section 102 of the Act respecting administrative justice (chapter J-3) is amended by replacing “pertaining to compensation for rescuers and victims of crime” in the first paragraph by “under the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”.

148. Section 5 of Schedule I to the Act is amended

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

“(1) proceedings against decisions pertaining to the qualification of a person who is a victim, a rescuer or another beneficiary, pertaining to their eligibility for financial assistance or pertaining to the establishment of that assistance, brought under the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13);”;

(2) by striking out paragraphs 2, 2.1 and 6.

YOUTH PROTECTION ACT

149. Section 72.6 of the Youth Protection Act (chapter P-34.1) is amended by replacing “to the Commission des normes, de l’équité, de la santé et de la sécurité du travail, where the disclosure is necessary for the application of the Crime Victims Compensation Act (chapter I-6) in respect of a claim” in subparagraph 1 of the second paragraph by “to the Minister of Justice, where the disclosure is necessary for the application of the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) in respect of an application”.

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN
CORRECTIONAL SERVICES

150. Section 18 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) is amended by replacing “or an income replacement indemnity under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Crime Victims Compensation Act (chapter I-6) or any other Act, other than an Act of Québec” in the first paragraph by “, an income replacement indemnity under the Act respecting industrial accidents and occupational diseases (chapter A-3.001) or the Automobile Insurance Act (chapter A-25), or financial assistance compensating a loss of income or financial assistance compensating certain disabilities under the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13), or such an indemnity or financial assistance under any other Act, other than an Act of Québec,”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN

151. Section 21 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by replacing “under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Crime Victims Compensation Act (chapter I-6)” in the first paragraph by “, financial assistance compensating a loss of income, financial assistance compensating certain disabilities or any other indemnity having the same effect under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”.

ACT RESPECTING THE TEACHERS PENSION PLAN

152. Section 18 of the Act respecting the Teachers Pension Plan (chapter R-11) is amended by replacing “under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Crime Victims Compensation Act (chapter I-6)” in the first paragraph by “, financial assistance compensating a loss of income, financial assistance compensating certain disabilities or any other indemnity having the same effect under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

153. Section 60 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) is amended by replacing “under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Crime Victims Compensation Act (chapter I-6)” in the first paragraph by “, financial assistance compensating a loss of income, financial assistance compensating certain disabilities or any other indemnity having the same effect under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT
PERSONNEL

154. Section 34 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by replacing “under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Crime Victims Compensation Act (chapter I-6)” in the first paragraph by “, financial assistance compensating a loss of income, financial assistance compensating certain disabilities or any other indemnity having the same effect under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

155. Section 19 of the Act respecting health services and social services (chapter S-4.2) is amended by adding the following paragraph at the end:

“(20) in the cases and for the purposes set out in section 77 of the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13).”

REGULATION RESPECTING FINANCIAL ASSISTANCE

156. Section 2 of the Regulation respecting financial assistance (chapter A-3, r. 1) is amended by striking out “, to victims within the meaning of the Crime Victims Compensation Act (chapter I-6) or to rescuers within the meaning of the Act to promote good citizenship (chapter C-20)”.

REGULATION RESPECTING SOCIAL STABILIZATION AND
ECONOMIC STABILIZATION PROGRAMS

157. Section 1 of the Regulation respecting social stabilization and economic stabilization programs (chapter A-3.001, r. 14) is amended by striking out the second paragraph.

158. Section 28 of the Regulation is amended by striking out the second paragraph.

159. Section 29 of the Regulation is repealed.

160. Section 30 of the Regulation is amended

(1) by replacing “Crime Victims Compensation Act (chapter I-6)” and “an indemnity for total temporary disability under the Workers’ Compensation Act (chapter A-3)” in the first paragraph by “Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)” and “financial assistance compensating a loss of income or financial assistance compensating certain disabilities”, respectively;

(2) by striking out the second paragraph.

REGULATION RESPECTING FINANCIAL ASSISTANCE FOR
EDUCATION EXPENSES

161. Schedule II to the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) is amended by replacing “crime victim’s child” in paragraph 2 by “child of a person who is a victim of a criminal offence”.

REGULATION RESPECTING LEGAL AID

162. Section 44 of the Regulation respecting legal aid (chapter A-14, r. 2) is amended

(1) by replacing “or a payment exemption, or to the recovery of benefits” in the introductory clause by “, financial assistance or a payment exemption, or to the recovery of benefits, financial assistance”;

(2) by replacing paragraph 8 under the heading “Statutes of Québec” by the following paragraph:

“(8) the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13);”.

REGULATION UNDER THE ACT RESPECTING PARENTAL INSURANCE

163. Section 43 of the Regulation under the Act respecting parental insurance (chapter A-29.011, r. 2) is amended by replacing paragraph 1 by the following paragraph:

“(1) financial assistance paid to a person who is a victim of a criminal offence;”.

ARRÊTÉ MINISTÉRIEL CONCERNANT LA RECONNAISSANCE DES SERVICES D’AIDE AUX VICTIMES AUX FINS DE L’ARTICLE 417 DU CODE DE PROCÉDURE CIVILE

164. Section 1 of the Arrêté ministériel concernant la reconnaissance des services d’aide aux victimes aux fins de l’article 417 du Code de procédure civile (chapter C-25.01, r. 7, French only) is amended

(1) by replacing “centres d’aide aux victimes d’actes criminels reconnus par la ministre de la Justice en vertu de la Loi sur l’aide aux victimes d’actes criminels (chapitre A-13.2)” by “centres d’aide aux personnes victimes d’infractions criminelles reconnus par le ministre de la Justice en vertu de la Loi visant à aider les personnes victimes d’infractions criminelles et à favoriser leur rétablissement (2021, chapitre 13)”;

(2) by replacing “aux victimes de violence conjugale” by “aux personnes victimes de violence conjugale”.

REGULATION RESPECTING THE FORM OF STATEMENTS OF
OFFENCE

165. Schedules I to V to the Regulation respecting the form of statements of offence (chapter C-25.1, r. 1) are amended by replacing all occurrences of “Crime Victims Assistance Fund established under the Act respecting assistance for victims of crime (chapter A-13.2)” by “fund dedicated to assistance for persons who are victims of criminal offences established under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)”.

LETTERS PATENT CONSTITUTING THE ORDRE PROFESSIONNEL
DES CRIMINOLOGUES DU QUÉBEC

166. Section 2 of the Letters patent constituting the Ordre professionnel des criminologues du Québec (chapter C-26, r. 90.1) is amended by replacing “of crime on the victim” and “the victim with a view to fostering the social integration of the person” in the first paragraph by “of a criminal offence on the person who is a victim” and “the person who is a victim with a view to fostering the social integration of the human being”, respectively.

REGULATION RESPECTING THE TAXATION ACT

167. The Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by inserting the following section after section 1086R27:

“**1086R27.1.** The Minister of Justice or the person or body with whom or which that Minister has entered into an agreement under section 103 of the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13), in relation to the application of Title III of that Act, or section 27.3 of the Act to promote good citizenship (chapter C-20) must file an information return in prescribed form, in respect of an income replacement indemnity the Minister, person or body determines.”

168. Section 1086R50 of the Regulation is amended by inserting the following paragraph after paragraph *b*:

“(b.1) an amount paid under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13);”.

ORIENTATIONS ET MESURES DU MINISTRE DE LA JUSTICE EN
MATIÈRES D’AFFAIRES CRIMINELLES ET PÉNALES

169. Section 11 of the Orientations et mesures du ministre de la Justice en matières d’affaires criminelles et pénales (chapter M-19, r. 1, French only) is amended

(1) by replacing “**victimes d’actes criminels**” in the heading by “**personnes victimes d’infractions criminelles**”;

(2) by replacing “victimes d’un acte criminel”, “les victimes” and “victime” in the first paragraph by “personnes victimes d’une infraction criminelle”, “les personnes victimes” and “personne victime”, respectively;

(3) in the second paragraph,

(a) by replacing all occurrences of “victime” and “victimes” by “personne victime” and “personnes victimes”, respectively;

(b) by replacing “d’un acte criminel” by “d’une infraction criminelle”;

(4) by replacing all occurrences of “victime” and “victimes” in the third and fourth paragraphs by “personne victime” and “personnes victimes”, respectively.

REGULATION RESPECTING THE ISSUANCE OF COMPETENCY CERTIFICATES

170. Section 11 of the Regulation respecting the issuance of competency certificates (chapter R-20, r. 5) is amended by replacing “Crime Victims Compensation Act (chapter I-6) and” in paragraph 5 by “Act to promote good citizenship (chapter C-20), the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) or”.

RÈGLEMENT SUR LES RÉGIMES COMPLÉMENTAIRES D’AVANTAGES SOCIAUX DANS L’INDUSTRIE DE LA CONSTRUCTION

171. Section 63 of the Règlement sur les régimes complémentaires d’avantages sociaux dans l’industrie de la construction (chapter R-20, r. 10, French only) is amended by replacing subparagraph 5 of the second paragraph by the following subparagraph:

“(5) la prestation périodique initiale qu’il reçoit en application de la Loi visant à aider les personnes victimes d’infractions criminelles et à favoriser leur rétablissement (2021, chapitre 13).”

REGULATION RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO OFFICERS OF AGENCIES AND HEALTH AND SOCIAL SERVICES INSTITUTIONS

172. Section 12.0.3 of the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions (chapter S-4.2, r. 5.1) is amended by replacing “, by the Société de l’assurance automobile du Québec and those paid under the Crime Victims Compensation Act (chapter I-6) and those” by “and by the Société de l’assurance automobile du Québec, financial assistance compensating a loss of income or compensating certain disabilities paid under the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) and salary insurance benefits”.

**REGULATION RESPECTING CERTAIN TERMS OF EMPLOYMENT
APPLICABLE TO SENIOR ADMINISTRATORS OF AGENCIES AND OF
PUBLIC HEALTH AND SOCIAL SERVICES INSTITUTIONS**

173. Section 28.3 of the Regulation respecting certain terms of employment applicable to senior administrators of agencies and of public health and social services institutions (chapter S-4.2, r. 5.2) is amended by replacing “, by the Société de l’assurance automobile du Québec and those paid under the Crime Victims Compensation Act (chapter I-6) and those” by “and by the Société de l’assurance automobile du Québec, financial assistance compensating a loss of income or compensating certain disabilities paid under the Act to promote good citizenship (chapter C-20) or the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) and salary insurance benefits”.

OTHER AMENDMENTS

174. Unless the context indicates otherwise, in any other provision of an Act or a regulation, a reference to the Crime Victims Compensation Act (chapter I-6) is replaced by a reference to the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13).

175. The following provisions are amended in the following manner, with the necessary modifications:

(1) by replacing “victim of violence who” in subparagraph 9 of the first paragraph of section 53 of the Individual and Family Assistance Act (chapter A-13.1.1) by “person who is a victim of violence and”;

(2) by replacing “victim’s death” and both occurrences of “victim” in article 2926.1 of the Civil Code of Québec by “death of the person who is a victim” and “person who is a victim”, respectively;

(3) by replacing “victim” in the second paragraph of article 226 of the Code of Civil Procedure (chapter C-25.01) by “person who is a victim”, and by replacing “a victim assistance organization” and “victim” in the second paragraph of article 417 of that Code by “an assistance organization for persons who are victims that is” and “person who is a victim”, respectively;

(4) by replacing “victims” in the second paragraph of section 48 of the Police Act (chapter P-13.1) by “persons who are victims”;

(5) by replacing all occurrences of “victim” in paragraph 3 of section 56, the second paragraph of section 61, paragraph 3 of section 155, and sections 174, 175, 175.1 and 176 of the Act respecting the Québec correctional system (chapter S-40.1), “victims” in the heading of Chapter V and in section 173 of that Act, “victim statement” in paragraph 5 of section 19 of that Act and “victim’s representations” in the second paragraph of section 176 of that Act

by “person who is a victim”, “persons who are victims”, “statement by the person who is a victim” and “representations of the person who is a victim”, respectively;

(6) by replacing “victims” in the first paragraph of section 42 and in section 108 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1) by “persons who are victims”;

(7) by replacing “sexual assault victim” in subparagraph ii of paragraph *f* of section 22 of the Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5) by “person who is a victim of a sexual assault”;

(8) by replacing “victimes” in the title of the Arrêté ministériel concernant la reconnaissance des services d’aide aux victimes aux fins de l’article 417 du Code de procédure civile (chapter C-25.01, r. 7, French only) by “personnes victimes”;

(9) by replacing “crime victims assistance resources” in subparagraph i of subparagraph *b* of the second paragraph of paragraph 1.1 of section 8 of the Letters patent constituting the Ordre professionnel des criminologues du Québec (chapter C-26, r. 90.1) by “assistance resources for persons who are victims of crime”;

(10) by replacing all occurrences of “victime” and “victimes” in sections 1, 2, 14, 16, 17, 17.1 and 18 of the Orientations et mesures du ministre de la Justice en matières d’affaires criminelles et pénales (chapter M-19, r. 1, French only) by “personne victime” and “personnes victimes”, respectively;

(11) by replacing “victime” in subparagraph *d* of paragraph 2 of section 6 in the French text of the Regulation respecting the police services that municipal police forces and the Sûreté du Québec must provide according to their level of jurisdiction (chapter P-13.1, r. 6) by “personne victime”;

(12) by replacing “victim” in the second paragraph of section 28 of the Organization and Management of Institutions Regulation (chapter S-5, r. 5) by “person who is a victim”.

TITLE X

TRANSITIONAL AND FINAL PROVISIONS

CHAPTER I

GENERAL PROVISIONS

176. For the purposes of this Title, an application means any application filed to benefit from the advantages provided for by the Crime Victims Compensation Act (chapter I-6) or the Act to promote good citizenship

(chapter C-20), as they read on the date preceding the date of coming into force of this Act, or any qualification application or financial assistance application made under this Act.

177. For the purposes of this Title, a final decision is a decision that has not been the subject of an application for review or a contestation before the Administrative Tribunal of Québec or with regard to which the time limit to apply for a review or file a contestation is expired and that

(1) confirms or quashes a person's eligibility for the plan provided for by the Crime Victims Compensation Act or the Act to promote good citizenship, as they read on the date preceding the date of coming into force of this Act, or confirms or quashes a person's qualification under this Act or the Act to promote good citizenship, as amended by this Act; or

(2) grants or refuses an advantage or financial assistance provided for in one of the plans referred to in paragraph 1.

178. Any indemnity for a permanent and total or permanent and partial disability paid under the Crime Victims Compensation Act or the Act to promote good citizenship, as they read on the date preceding the date of coming into force of this Act, for an injury or the resulting permanent sequelae is deemed to be the lump sum for which a person would be eligible under this Act or under the Act to promote good citizenship, as amended by this Act, for the same sequelae resulting from the same injury.

Likewise, the indemnity in a case of death paid under the Crime Victims Compensation Act or the Act to promote good citizenship, as they read on the date preceding the date of coming into force of this Act, is deemed to be the lump sum for which a person would be eligible under this Act or under the Act to promote good citizenship, as amended by this Act, for a death due to the commission of a criminal offence.

CHAPTER II

TRANSITIONAL PROVISIONS APPLICABLE TO VICTIMS OF CRIMINAL OFFENCES

179. Any final decision that, before the date of coming into force of this Act, rules on eligibility and grants the benefit of an advantage under the Crime Victims Compensation Act (chapter I-6), as it read on the date preceding the date of coming into force of this Act, is maintained and any pension, indemnity or other benefit is paid or continues to be paid in accordance with that Act, for as long as its payment does not cease as a result of the application of the provisions of that Act.

Despite the first paragraph, if an indemnity or other benefit ceases to be paid as a result of the application of the Crime Victims Compensation Act, as it read before the date preceding the date of coming into force of this Act, and if the need that gave rise to the payment of the indemnity or benefit arises again after the date of coming into force of this Act, the plan under the provisions of this Act then applies and the applicable financial assistance, if any, is the financial assistance under this Act.

Likewise, where the need of a person declared eligible under the Crime Victims Compensation Act, as it read before the date preceding the date of coming into force of this Act, for a pension, indemnity or other benefit provided for in that Act arises after the date of coming into force of this Act, the plan under the provisions of this Act then applies and the applicable financial assistance, if any, is the financial assistance under this Act.

For the purposes of this section,

(1) a person declared eligible within the meaning of subparagraph *a* of the first paragraph of section 3 of the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, is qualified within the meaning of subparagraph 1 of the first paragraph of section 15 of this Act;

(2) a dependent person declared eligible within the meaning of paragraph *l* of subsection 1 of section 2 of the Workers' Compensation Act (chapter A-3) is qualified within the meaning of any of subparagraphs 3 to 5 of the first paragraph of section 15 of this Act, as applicable;

(3) a father or mother declared eligible within the meaning of section 7 of the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, or declared eligible as a close relation under section 5.1 of that Act is qualified within the meaning of subparagraph 2 of the first paragraph of section 15 of this Act;

(4) a close relation other than a child, parent or spouse declared eligible within the meaning of the second paragraph of section 5.1 of the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, is qualified within the meaning of subparagraph 6 of the first paragraph of section 15 of this Act; and

(5) a person declared eligible within the meaning of subparagraph *b* or *c* of the first paragraph of section 3 of the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, is qualified within the meaning of subparagraph 1 or 2 of the first paragraph of section 16 of this Act.

180. Any application filed with the Commission des normes, de l'équité, de la santé et de la sécurité du travail before the date of coming into force of this Act that has not been the subject of a decision on eligibility, as well as any application filed after that date regarding a criminal offence committed before that date, are admissible if,

(1) on the date the criminal offence concerned was committed, the application would have been admissible under the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act; or

(2) the application was filed by a person who would have been eligible under subparagraph *a* of the first paragraph of section 3 of the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, and, on the date the criminal offence concerned was committed, the application would have been refused under that Act for the sole reason that it was not filed within the prescribed time and the criminal offence concerned involves violence suffered during childhood, sexual violence or spousal violence.

A person who is a victim whose application is admissible under this section is entitled to the financial assistance provided for by this Act, provided the person meets the conditions prescribed to obtain that assistance.

The fourth paragraph of section 179 applies to this section.

181. The provisions of the Crime Victims Compensation Act, as they read on the date preceding the date of coming into force of this Act, apply to the following applications filed before the date of coming into force of this Act, where the claimant was declared eligible before that date and regarding which no final decision was rendered before that date:

(1) an application concerning the possible payment of an indemnity for a permanent and total or permanent and partial disability, provided the disability existed on that date; and

(2) an application concerning an advantage other than the possible payment of an indemnity for a permanent and total or permanent and partial disability, provided the need that gave rise to the application existed on that date.

The second, third and fourth paragraphs of section 179 apply, with the necessary modifications.

182. Despite the first paragraph of section 179 and the first paragraph of section 181, any indemnity paid for a temporary and total or temporary and partial disability under the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, ceases not later than the date that is three years after the date of coming into force of this Act.

183. Any person who is the subject of a final decision that, before the date of coming into force of this Act, refuses eligibility for the plan provided for by the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, may be the subject of a qualification application under this Act if

(1) the criminal offence concerned involves violence suffered during childhood, sexual violence or spousal violence;

(2) the sole reason for the refusal is that the application was not filed within the time prescribed by the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act; and

(3) the new application is filed before the date that is three years after the date of coming into force of this Act.

The eligibility conditions of the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, except the condition mentioned in subparagraph 2 of the preceding paragraph, also apply to a qualification application filed under this section.

A person who is a victim whose qualification application is admissible under this section is entitled to the financial assistance provided for by this Act, provided they meet the conditions prescribed to obtain that assistance.

Section 180 does not apply to an application made under this section.

184. For the purposes of the first paragraph of section 179 and the first paragraph of section 181 and in order to apply to any application filed under the Crime Victims Compensation Act, as it read on the date preceding the date of coming into force of this Act, any provision contained in another Act or a regulation that sets out terms of application or terms incidental to the plan under that Act is maintained in force.

CHAPTER III

TRANSITIONAL PROVISIONS APPLICABLE WITH RESPECT TO THE ACT TO PROMOTE GOOD CITIZENSHIP

185. Any final decision that, before the date of coming into force of this Act, rules on eligibility and grants a benefit under the Act to promote good citizenship (chapter C-20), as it read on the date preceding the date of coming into force of this Act, is maintained and any benefit is paid or continues to be paid in accordance with the provisions of that Act, for as long as its payment does not cease as a result of the application of those provisions.

Despite the first paragraph, if a benefit ceases to be paid as a result of the application of the Act to promote good citizenship, as it read on the date preceding the date of coming into force of this Act, and the need that led to payment of the benefit arises again after the date of coming into force of this Act, the plan under the provisions of the Act to promote good citizenship, as amended by this Act, then applies and the applicable financial assistance, if any, is the financial assistance under that Act.

Likewise, where the need of a person declared eligible for a benefit under the Act to promote good citizenship, as it read on the date preceding the date of coming into force of this Act, arises after the date of coming into force of this Act, the plan under the provisions of the Act to promote good citizenship, as amended by this Act, then applies and the applicable financial assistance, if any, is the financial assistance under that Act.

For the purposes of this section,

(1) a person declared eligible within the meaning of paragraph *g* of section 1 and section 2 of the Act to promote good citizenship, as it read on the date preceding the date of coming into force of this Act, is a rescuer within the meaning of section 1 and the first paragraph of section 2 of the Act to promote good citizenship, as amended by this Act; and

(2) a dependant declared eligible within the meaning of paragraph *c* of section 1 and section 2 of the Act to promote good citizenship, as it read on the date preceding the date of coming into force of this Act, is a child, spouse or dependant, as applicable, within the meaning of section 2 of the Act to promote good citizenship, as amended by this Act.

186. Any application filed with the Commission des normes, de l'équité, de la santé et de la sécurité du travail before the date of coming into force of this Act that has not been the subject of a decision on eligibility, as well as any application resulting from assistance provided before that date is admissible if, on the date the assistance was provided, the application would have been admissible under the Act to promote good citizenship, as it read on the date preceding the date of coming into force of this Act.

A rescuer or person whose application is admissible under this section is entitled to the financial assistance provided for by the Act to promote good citizenship, as amended by this Act, provided they meet the conditions prescribed to obtain that assistance.

The fourth paragraph of section 185 applies to this section.

187. The provisions of the Act to promote good citizenship, as they read on the date preceding the date of coming into force of this Act, apply to the following applications filed before the date of coming into force of this Act, where the claimant was declared eligible before that date and regarding which no final decision was rendered before that date:

(1) an application concerning the possible payment of an indemnity for a permanent and total or permanent and partial disability, provided the disability existed on that date; and

(2) an application concerning an advantage other than the possible payment of an indemnity for a permanent and total or permanent and partial disability, provided the need that gave rise to the application existed on that date.

The second, third and fourth paragraphs of section 185 apply, with the necessary modifications.

188. Despite the first paragraph of section 185 and the first paragraph of section 187, any indemnity paid for a temporary and total or temporary and partial disability under the Act to promote good citizenship, as it read on the date preceding the date of coming into force of this Act, ceases not later than the date that is three years after the date of coming into force of this Act.

189. For the purposes of the first paragraph of section 185 and the first paragraph of section 187 and in order to apply to any application filed under the Act to promote good citizenship, as it read on the date preceding the date of coming into force of this Act, any provision contained in another Act that sets out terms for applying that Act or terms incidental to the plan under that Act is maintained in force.

CHAPTER IV

OTHER TRANSITIONAL AND FINAL PROVISIONS

190. Victims of crime assistance centres recognized under section 10 of the Act respecting assistance for victims of crime (chapter A-13.2), as it read on the date preceding the date of coming into force of this Act, become assistance centres for persons who are victims of criminal offences recognized under section 7 of this Act.

191. The Bureau d'aide aux victimes d'actes criminels established under section 8 of the Act respecting assistance for victims of crime, as it read on the date preceding the date of coming into force of this Act, becomes the office dedicated to assisting persons who are victims of criminal offences established under section 10 of this Act.

192. The assets and liabilities of the Crime Victims Assistance Fund established under section 11 of the Act respecting assistance for victims of crime, as it read on the date preceding the date of coming into force of this Act, are transferred to the fund dedicated to assistance for persons who are victims of criminal offences established under section 11 of this Act.

The expenditure and investment estimates of the Crime Victims Assistance Fund become those of the fund dedicated to assistance for persons who are victims of criminal offences.

193. Any agreement entered into for the application, by the Commission des normes, de l'équité, de la santé et de la sécurité du travail, of the Act to promote good citizenship (chapter C-20) or the Crime Victims Compensation Act (chapter I-6), that is in force on the date preceding the date of coming into force of this Act, is maintained in force for the application of this Act or the Act to promote good citizenship, as applicable and with the necessary modifications, until resiliated or replaced by a new agreement. Such an agreement is deemed to be entered into under section 103 of this Act or section 27.3 of the Act to promote good citizenship, as applicable.

Unless the context indicates otherwise, a reference to the Commission des normes, de l'équité, de la santé et de la sécurité du travail in an agreement referred to in the first paragraph is replaced by a reference to the Minister of Justice and a reference to the Crime Victims Compensation Act is replaced by a reference to this Act, with the necessary modifications.

194. The first regulation made under this Act may take effect on any date not prior to the date of coming into force of this Act.

195. The Act respecting assistance for victims of crime, the Crime Victims Compensation Act and the Act respecting assistance and compensation for victims of crime (1993, chapter 54) are repealed.

196. The Minister tables a report in the National Assembly on the Minister's activities under this Act for each fiscal year, not later than 30 September following the end of that year. If the Assembly is not sitting, the Minister tables the report within 30 days after the opening of the next session or resumption.

The Minister includes in the report the information the Minister received from a government department or a body referred to in section 9 under the fifth paragraph of that section and that concerns the complaints the government department or the body received in accordance with that section.

In addition, not later than five years after this Act comes into force, the Minister reports on its implementation. The report is tabled in the National Assembly within the following 30 days if the Assembly is in session or, if it is not sitting, within 30 days after the opening of the next session or resumption.

- 197.** The Minister of Justice is responsible for the administration of this Act.
- 198.** The provisions of this Act come into force on 13 October 2021 or an earlier date to be set by the Government.

2021, chapter 14
**AN ACT TO GIVE EFFECT TO FISCAL MEASURES
ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON
10 MARCH 2020 AND TO CERTAIN OTHER MEASURES**

Bill 74

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 2 December 2020

Passed in principle 2 February 2021

Passed 26 May 2021

Assented to 2 June 2021

Coming into force: 2 June 2021

Legislation amended:

Tax Administration Act (chapter A-6.002)

Act respecting parental insurance (chapter A-29.011)

Act respecting international financial centres (chapter C-8.3)

Act respecting municipal taxation (chapter F-2.1)

Mining Tax Act (chapter I-0.4)

Taxation Act (chapter I-3)

Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)

Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)

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

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

Act respecting remunerated passenger transportation by automobile (chapter T-11.2)

Regulation amended:

Regulation respecting the Taxation Act (chapter I-3, r. 1)

Explanatory notes

The purpose of this Act is to give effect to fiscal measures announced in the Budget Speech delivered on 10 March 2020 and to certain other measures.

For the purpose of introducing or modifying measures specific to Québec, the Act amends the Taxation Act and the Act respecting the sectoral parameters of certain fiscal measures to, in particular,

(cont'd on next page)

Explanatory notes *(cont'd)*

(1) introduce a refundable tax credit for caregivers as a replacement of the existing tax assistance for informal caregivers;

(2) simplify the payment of the refundable solidarity tax credit in favour of a surviving spouse and of recipients of a social assistance program;

(3) introduce a refundable tax credit for small and medium-sized businesses in respect of persons with a severely limited capacity for employment;

(4) extend the income-averaging mechanism for forest producers;

(5) introduce an incentive deduction for the commercialization of innovations;

(6) introduce a tax credit relating to investment and innovation;

(7) extend the tax holiday for large investment projects;

(8) introduce a refundable tax credit to support print media and extend the refundable tax credit for the digital transformation of print media;

(9) make changes to certain refundable tax credits in the cultural field; and

(10) make certain changes to the compensatory tax on financial institutions.

In addition, as a consequence of the COVID-19 pandemic, the Act introduces various transitional measures whose effect is to

(1) extend several time limits that are due to expire in 2020 under the Act respecting parental insurance, the Mining Tax Act, the Taxation Act, the Act respecting the legal publicity of enterprises, the Act respecting the Régie de l'assurance maladie du Québec, the Act respecting the Québec Pension Plan and the Act respecting the Québec sales tax, including the time limits applicable to the filing of an individual's fiscal return, the payment, in certain cases, of the balance of tax payable and of provisional accounts, the remittance of the Québec sales tax as well as the filing of the return respecting the tax on lodging and the remittance of the related tax payable;

(2) amend the Act respecting the Régie de l'assurance maladie du Québec to introduce a credit for employer contributions to the Health Services Fund, as a complement to the Canada Emergency Wage Subsidy; and

(3) reduce by 25%, for harmonization purposes with federal tax legislation, the minimum amount that is required to be withdrawn under a registered retirement income fund for the year 2020.

In addition, the Taxation Act and the Act respecting the Québec sales tax are amended to make amendments similar to those made to the Income Tax Act and the Excise Tax Act by federal bills assented to mainly in 2017, 2018 and 2019. More specifically, the amendments deal with

(1) the capital gains arising from the disposition of a principal residence;

(2) the deduction in respect of a stock option in situations of death;

(3) the repayment of wages paid as a result of an error;

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Explanatory notes (*cont'd*)

- (4) the elimination of the possibility for certain professionals to use billed-basis accounting;
- (5) the collection of the Québec sales tax on the sale of carbon emission allowances;
- (6) the zero-rated status and exemption for certain health-related supplies; and
- (7) the drop shipment rules applicable to the Québec sales tax.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.



Chapter 14

AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 10 MARCH 2020 AND TO CERTAIN OTHER MEASURES

[Assented to 2 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. Section 12.0.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing “Notwithstanding” and “shall not require” by “Despite” and “may decide not to require”, respectively.

2. (1) Section 12.0.2 of the Act is amended by inserting “as it read before being repealed,” after “(chapter S-4.1.1),” in the portion before subparagraph *a* of the first paragraph.

(2) Subsection 1 has effect from 1 January 2019.

3. Section 17.9 of the Act is amended by replacing “subparagraphs *b, c*” in the second paragraph by “subparagraphs *b* to *c*”.

4. Section 25.3 of the Act is amended by striking out “solely”.

5. (1) Section 36.0.1 of the Act is replaced by the following section:

“36.0.1. The Minister may extend the time limit within which a taxpayer must file a prescribed form containing prescribed information provided for in any of sections 230.0.0.4.1, 776.1.35, 1029.6.0.1.2 and 1029.8.0.0.1 of the Taxation Act (chapter I-3) (in this section referred to as the “particular provision”), for a taxation year, only if the taxpayer applies to the Minister in writing to that effect.

An application under the first paragraph must be sent to the Minister not later than one year after the expiry of the time limit that would otherwise have been applicable to the taxpayer under the particular provision and be accompanied by the prescribed form containing prescribed information referred to in the first paragraph and, if applicable, a copy of any other document that must be filed under the particular provision.

The Minister’s decision is not subject to objection, contestation or appeal.”

(2) Subsection 1 applies to a taxation year in respect of which the time limit for filing a prescribed form containing prescribed information with the Minister of Revenue expires after 16 March 2020.

(3) In addition, subsection 1 applies to a taxation year described in subsection 4, in which case section 36.0.1 of the Act is to be read without reference to the second paragraph.

(4) A taxation year to which subsection 3 refers is a taxpayer's taxation year for which a written application for a time limit extension is filed with the Minister of Revenue, on or before 30 November 2020, together with the prescribed form containing prescribed information that must be filed under any of sections 230.0.0.4.1, 776.1.35, 1029.6.0.1.2 and 1029.8.0.0.1 of the Taxation Act (chapter I-3) (in this subsection referred to as the "particular provision"), for the year and, if applicable, a copy of any other document that must be filed under the particular provision, and in respect of which

(1) the time limit provided for in the particular provision for filing the prescribed form containing prescribed information with the Minister of Revenue expired during the period beginning on 17 March 2019 and ending on 16 March 2020; or

(2) the following conditions have been met:

(a) the prescribed form containing prescribed information and, if applicable, a copy of any other document referred to in the particular provision have been filed with the Minister of Revenue during the 12-month period that follows the expiry of the time limit provided for in the particular provision that is applicable for the year;

(b) either the time limit for filing a notice of objection to, or an appeal from, an assessment issued for the year had not expired on 29 May 2020, or an assessment issued for the year was the subject of an objection or an appeal at any time within the period beginning on 17 March 2019 and ending on 29 May 2020; and

(c) if applicable, the basis of one of the subjects of the objection or appeal, expressly invoked in the notice of objection or notice of appeal, as the case may be, is the Minister of Revenue's refusal to either allow the taxpayer an amount as a deduction in computing the taxpayer's income or tax payable for the year or grant the taxpayer an amount deemed to have been paid on account of the taxpayer's tax payable for the year, because of the filing, after the expiry of the time limit provided for in the particular provision that is applicable for the year, of the prescribed form containing prescribed information and, if applicable, a copy of any other document referred to in the particular provision.

6. Section 58.1.1 of the Act is amended by inserting the following paragraph after paragraph *h*:

“(h.1) trust account number, within the meaning of subsection 1 of section 248 of the Income Tax Act; and”.

7. Section 59.0.3 of the Act is amended by replacing the third paragraph by the following paragraph:

“However, where the request concerns the person’s Social Insurance Number or trust account number, within the meaning of subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the penalties do not apply if, not later than 15 days following the request, the person applied for the assignment of such a number and has provided the number to the person requiring it within 15 days after receiving it.”

8. (1) Section 93.1.1 of the Act is amended by inserting “as it read before being repealed,” after “(chapter S-4.1.1),” in the second paragraph.

(2) Subsection 1 has effect from 1 January 2019.

9. (1) Section 93.2 of the Act, amended by section 22 of chapter 5 of the statutes of 2020 and section 107 of chapter 12 of the statutes of 2020, is again amended by inserting “, as it read before being repealed” after “(chapter S-4.1.1)” in subparagraph *m.1* of the first paragraph.

(2) Subsection 1 has effect from 1 January 2019.

ACT RESPECTING PARENTAL INSURANCE

10. (1) The Act respecting parental insurance (chapter A-29.011) is amended by inserting the following section after section 61:

“**61.1.** For the purposes of this Act, an amount deducted by an employer under section 60 for a particular year after the year 2015 in respect of an excess payment that was paid by the employer to an employee—as a result of an administrative, clerical or system error—as wages in respect of an employment is deemed, to the extent provided for in the second paragraph, not to have been deducted if

(1) before the end of the third year that follows the year in which the amount was deducted,

(a) the employer elects to have this section apply in respect of the amount, and

(b) the employee has repaid, or made an arrangement to repay, the employer;

(2) before making the election referred to in subparagraph *a* of subparagraph 1, the employer has not filed an information return correcting for the excess payment; and

(3) any additional conditions determined by the Minister are met.

The amount that is deemed under the first paragraph not to have been deducted is the lesser of the amount that was deducted by the employer under section 60 for the particular year in respect of the excess payment and the amount by which the aggregate of all amounts each of which is an amount that was deducted by the employer under that section as the employee's premiums for the particular year exceeds the aggregate of all amounts each of which is an amount that would have been so deducted by the employer as such premiums for the particular year had the employer not made the excess payment."

(2) Subsection 1 applies in respect of an excess payment of wages made after 31 December 2015.

II. (1) The Act is amended by inserting the following section after section 70:

"70.1. Where an amount paid to the Minister by an employer is deemed under section 61.1 not to have been deducted, the Minister may refund that amount to the employer if the employer applies to the Minister for the refund within four years after the end of the year for which the amount was paid."

(2) Subsection 1 applies in respect of an excess payment of wages made after 31 December 2015.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

12. (1) Section 65.1 of the Act respecting international financial centres (chapter C-8.3) is amended by replacing the portion before paragraph 1 by the following:

"65.1. If, at a particular time included in a specified period of an individual described in section 66, established under the fourth paragraph of section 65, in relation to an employment held by the individual with a corporation operating an international financial centre (in this section referred to as the "initial specified period"), the individual acquired a right to a security under an agreement referred to in section 48 of the Taxation Act (chapter I-3) and, at a later time after the end of the initial specified period, the individual is deemed to receive a benefit in a particular taxation year because of the application of any of sections 49 and 50 to 52.1 of that Act, either in respect of the security or of the transfer or any other disposition of the rights under the agreement, or as a consequence of the individual's death and of the individual's having, immediately before death, owned a right to acquire the security under the agreement, the following rules apply:"

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

ACT RESPECTING MUNICIPAL TAXATION

13. (1) Section 210.7 of the Act respecting municipal taxation (chapter F-2.1) is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“210.7. The amount of the grant to which a person to whom section 210.5 applies is entitled in respect of a specified assessment unit situated in the territory of a municipality for a year to which a roll applies (in this section referred to as the “current roll”) is equal to the amount determined by the formula”;

(2) by replacing “produit des montants” in subparagraph 6 of the second paragraph in the French text by “produit obtenu en multipliant les montants”;

(3) by adding the following subparagraph at the end of the second paragraph:

“(7) the product, determined for a year, obtained by multiplying the amount that A represents and the difference between the amount that B represents and the product obtained by multiplying the amounts that C and D represent may not exceed \$500.”

(2) Subsection 1 applies in respect of a grant application filed after 23 September 2016.

MINING TAX ACT

14. (1) Section 4.4 of the Mining Tax Act (chapter I-0.4) is amended by replacing paragraphs 1 and 2 of the definition of “relevant spot rate” by the following paragraphs:

“(1) if the particular currency or the other currency is Canadian currency, the rate quoted by the Bank of Canada on the particular day (or, if the Bank of Canada ordinarily quotes such a rate, but there is no such rate quoted for the particular day, the closest preceding day for which such a rate is quoted) for the exchange of the particular currency for the other currency, or, for the purposes of paragraph 2 of section 4.5 and paragraph 3 of section 4.7, any other rate of exchange that is acceptable to the Minister; and

“(2) if neither the particular currency nor the other currency is Canadian currency, the rate—calculated by reference to the rates quoted by the Bank of Canada on the particular day (or, if the Bank of Canada ordinarily quotes such rates, but either of such rates is not quoted for the particular day, the closest

preceding day for which both such rates are quoted)—for the exchange of the particular currency for the other currency, or, for the purposes of paragraph 2 of section 4.5 and paragraph 3 of section 4.7, any other rate of exchange that is acceptable to the Minister;”.

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

TAXATION ACT

15. (1) Section 1 of the Taxation Act (chapter I-3) is amended

(1) by adding the following subparagraph at the end of paragraph *b* of the definition of “derivative forward agreement”:

“iii. an underlying interest that relates to a purchase of currency, if it can reasonably be considered that the purchase is agreed to by the taxpayer in order to reduce the risk to the taxpayer of fluctuations in the value of the currency from which a capital property of the taxpayer derives its value or in which a purchase or sale by the taxpayer of a capital property, or an obligation that is a capital property of the taxpayer, is denominated; and”;

(2) by adding the following subparagraph at the end of subparagraph *i* of paragraph *c* of the definition of “derivative forward agreement”:

“(3) an underlying interest that relates to a sale of currency, if it can reasonably be considered that the sale is agreed to by the taxpayer in order to reduce the risk to the taxpayer of fluctuations in the value of the currency from which a capital property of the taxpayer derives its value or in which a purchase or sale by the taxpayer of a capital property, or an obligation that is a capital property of the taxpayer, is denominated, and”;

(3) by replacing the definition of “profit sharing plan” by the following definition:

““profit sharing plan” has the meaning assigned by section 852;”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 21 March 2013.

16. (1) Section 2.2 of the Act is amended by replacing “Divisions II.11.3, II.11.6 and II.11.7” by “Division II.11.7.2”.

(2) Subsection 1 applies from the taxation year 2020.

17. (1) Section 21.1 of the Act is amended, in the first and fourth paragraphs,

(1) by striking out “776.1.5.6.”;

(2) by inserting “1029.8.36.166.60.54, 1029.8.36.166.60.55,” after “1029.8.36.166.50,”.

(2) Paragraph 2 of subsection 1 has effect from 11 March 2020.

18. (1) The Act is amended by inserting the following section after section 21.2.2:

“21.2.2.1. Subject to section 21.3, where, at a particular time, as part of a series of transactions or events, two or more persons acquire shares of a corporation (in this section referred to as the “acquiring corporation”) in exchange for or upon a redemption or surrender of interests in, or as a consequence of a distribution from, a partnership or trust, control of the acquiring corporation and of each corporation controlled by it immediately before the particular time is deemed to have been acquired by a person or group of persons at the particular time, except in the following cases:

(a) in relation to each of those corporations, a person affiliated with the partnership or trust owns immediately before the particular time shares of the corporation having a total fair market value of more than 50% of the fair market value of all the issued and outstanding shares of the corporation immediately before the particular time;

(b) if all the securities, within the meaning of the first paragraph of section 1129.70, of the acquiring corporation that were acquired as part of the series of transactions or events at or before the particular time were acquired by one person, the person would not at the particular time control the acquiring corporation and would have at the particular time acquired securities of the acquiring corporation having a fair market value of not more than 50% of the fair market value of all the issued and outstanding shares of the acquiring corporation; and

(c) section 21.2.2 applies, or section 21.2.2 or this section previously applied, to deem an acquisition of control of the acquiring corporation upon an acquisition of shares that was part of the same series of transactions or events.”

(2) Subsection 1 applies in respect of a transaction completed after 15 September 2016, other than a transaction the parties to which are obligated to complete under an agreement in writing between the parties entered into before 16 September 2016. However, parties are deemed not to be obligated to complete a transaction under an agreement in writing if one or more of those parties may evade that obligation as a result of amendments to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

19. (1) Section 21.4.1 of the Act is amended by inserting “1029.8.36.166.60.54, 1029.8.36.166.60.55,” after “1029.8.36.166.50,” in paragraph *b*.

(2) Subsection 1 has effect from 11 March 2020.

20. (1) Section 21.4.2.1 of the Act is amended by inserting “1029.8.36.166.60.54, 1029.8.36.166.60.55,” after “1029.8.36.166.50,” in the definitions of “attribute trading restriction” and “specified provision”.

(2) Subsection 1 has effect from 11 March 2020.

21. (1) Section 21.4.16 of the Act is amended by replacing paragraphs *a* and *b* of the definition of “relevant spot rate” by the following paragraphs:

“(a) if the particular currency or the other currency is Canadian currency, the rate quoted by the Bank of Canada on the particular day (or, if the Bank of Canada ordinarily quotes such a rate, but there is no such rate quoted for the particular day, the closest preceding day for which such a rate is quoted) for the exchange of the particular currency for the other currency, or, for the purposes of paragraph *b* of section 21.4.17 and paragraph *c* of section 21.4.19, any other rate of exchange that is acceptable to the Minister; and

“(b) if neither the particular currency nor the other currency is Canadian currency, the rate—calculated by reference to the rates quoted by the Bank of Canada on the particular day (or, if the Bank of Canada ordinarily quotes such rates, but either of such rates is not quoted for the particular day, the closest preceding day for which both such rates are quoted)—for the exchange of the particular currency for the other currency, or, for the purposes of paragraph *b* of section 21.4.17 and paragraph *c* of section 21.4.19, any other rate of exchange that is acceptable to the Minister;”.

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

22. (1) Section 21.4.22 of the Act is amended by inserting “1029.8.36.166.60.51,” after “1029.8.36.166.46,” in subparagraph *i* of paragraph *a*.

(2) Subsection 1 has effect from 11 March 2020.

23. (1) Section 21.4.30 of the Act is amended by inserting “, 1029.8.36.166.60.52” after “1029.8.36.166.47” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 11 March 2020.

24. (1) Section 25 of the Act is amended, in the second paragraph,

(1) by replacing “section 726.35 or 726.43” by “any of sections 726.43 to 726.43.2”;

(2) by striking out “726.33,”.

(2) Paragraph 1 of subsection 1 has effect from 10 March 2020, except where it strikes out, in the second paragraph of section 25 of the Act, the reference to section 726.35 of the Act.

25. (1) The Act is amended by inserting the following section after section 85.3:

“85.3.0.1. Where the first paragraph of section 215 applies for the purpose of computing a taxpayer’s income from a business for the last taxation year of the taxpayer that begins before 22 March 2017, the following rules apply:

(a) for the purpose of computing the taxpayer’s income from the business at the end of the first taxation year that begins after 21 March 2017,

i. the amount of the cost of the taxpayer’s work in progress is deemed to be equal to 20% of that amount, determined without reference to this paragraph, and

ii. the amount of the fair market value of the taxpayer’s work in progress is deemed to be equal to 20% of that amount, determined without reference to this paragraph;

(b) for the purpose of computing the taxpayer’s income from the business at the end of the second taxation year that begins after 21 March 2017,

i. the amount of the cost of the taxpayer’s work in progress is deemed to be equal to 40% of that amount, determined without reference to this paragraph, and

ii. the amount of the fair market value of the taxpayer’s work in progress is deemed to be equal to 40% of that amount, determined without reference to this paragraph;

(c) for the purpose of computing the taxpayer’s income from the business at the end of the third taxation year that begins after 21 March 2017,

i. the amount of the cost of the taxpayer’s work in progress is deemed to be equal to 60% of that amount, determined without reference to this paragraph, and

ii. the amount of the fair market value of the taxpayer’s work in progress is deemed to be equal to 60% of that amount, determined without reference to this paragraph; and

(d) for the purpose of computing the taxpayer’s income from the business at the end of the fourth taxation year that begins after 21 March 2017,

i. the amount of the cost of the taxpayer’s work in progress is deemed to be equal to 80% of that amount, determined without reference to this paragraph, and

ii. the amount of the fair market value of the taxpayer’s work in progress is deemed to be equal to 80% of that amount, determined without reference to this paragraph.”

(2) Subsection 1 applies to a taxation year that ends after 21 March 2017.

26. (1) Section 87 of the Act is amended by replacing subparagraphs i and ii of paragraph z.7 by the following subparagraphs:

“i. where the taxpayer acquires a property under a derivative forward agreement in the year, the portion of the amount by which the fair market value of the property at the time it is acquired by the taxpayer exceeds the cost to the taxpayer of the property that is attributable to an underlying interest other than an underlying interest referred to in any of subparagraphs i to iii of paragraph *b* of the definition of “derivative forward agreement” in section 1, or

“ii. where the taxpayer disposes of a property under a derivative forward agreement in the year, the portion of the amount by which the proceeds of disposition, within the meaning of section 251, of the property exceeds the fair market value of the property at the time the agreement is entered into by the taxpayer that is attributable to an underlying interest other than an underlying interest referred to in any of subparagraphs 1 to 3 of subparagraph i of paragraph *c* of the definition of “derivative forward agreement” in section 1.”

(2) Subsection 1 applies in respect of an acquisition or disposition of a property that occurs after 15 September 2016.

27. (1) Section 117 of the Act is replaced by the following section:

“**117.** If a corporation has made, in the year, an automobile available to a shareholder, or a person related to the shareholder, the value of the benefit to be included in computing the shareholder’s income for the year under section 111 is, except when an amount has been included in computing the shareholder’s income under section 41 in respect of the automobile, computed on the assumption that Divisions I and II of Chapter II of Title II, except section 41.0.2, apply in respect of that benefit, with the necessary modifications, and by replacing any reference to an employer by a reference to the corporation.”

(2) Subsection 1 applies from the taxation year 2020.

28. (1) Section 157.2.2 of the Act is amended by replacing subparagraphs 1 and 2 of subparagraph i of subparagraph *a* of the second paragraph by the following subparagraphs:

“(1) if the taxpayer acquires a property under the agreement in the year or a preceding taxation year, the portion of the amount by which the cost to the taxpayer of the property exceeds the fair market value of the property at the time it is acquired by the taxpayer that is attributable to an underlying interest other than an underlying interest referred to in any of subparagraphs i to iii of paragraph *b* of the definition of “derivative forward agreement” in section 1, or

“(2) if the taxpayer disposes of a property under the agreement in the year or a preceding taxation year, the portion of the amount by which the fair market value of the property at the time the agreement is entered into by the taxpayer exceeds the proceeds of disposition, within the meaning of section 251, of the property that is attributable to an underlying interest other than an underlying interest referred to in any of subparagraphs 1 to 3 of subparagraph *i* of paragraph *c* of the definition of “derivative forward agreement” in section 1, and”.

(2) Subsection 1 applies in respect of an acquisition or disposition of a property that occurs after 15 September 2016.

29. (1) Section 172 of the Act is amended by replacing subparagraph 2 of subparagraph *i* of subparagraph *b.6* of the first paragraph by the following subparagraph:

“(2) the average of all amounts each of which is the corporation’s contributed surplus (other than any portion of that contributed surplus that arose at a time when the corporation was not resident in Canada, or that arose in connection with a disposition to which subsection 1.1 of section 212.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies or an investment to which subsection 2 of section 212.3 of that Act applies) at the beginning of a month that ends in the year, to the extent that it was contributed by a specified shareholder not resident in Canada of the corporation, and”.

(2) Subsection 1 applies in respect of a transaction or event that occurs after 26 February 2018.

30. (1) Section 215 of the Act is amended by replacing the first paragraph by the following paragraph:

“For the purpose of computing the income of a taxpayer for a taxation year beginning before 22 March 2017 from a business that is the professional practice of an accountant, dentist, advocate, physician, veterinarian or chiropractor, no amount is to be included in respect of work in progress at the end of the year if the taxpayer makes, in relation to the year, a valid election under paragraph *a* of section 34 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the business.”

(2) Subsection 1 applies to a taxation year that ends after 21 March 2017.

31. (1) Section 216 of the Act is amended by replacing the first paragraph by the following paragraph:

“If a taxpayer has not, in respect of a business, included any amount in respect of work in progress at the end of a taxation year because of an election referred to in the first paragraph of section 215 made in relation to the year, the taxpayer shall apply that paragraph for the purpose of computing the taxpayer’s income from the business for subsequent taxation years beginning before 22 March 2017, unless the taxation year is a year in relation to which

a revocation, made by the taxpayer under paragraph *b* of section 34 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006, of an election made under paragraph *a* of section 34 of that Act in respect of the business, is valid.”

(2) Subsection 1 applies to a taxation year that ends after 21 March 2017.

32. (1) Section 232 of the Act is amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) a property which, according to the Canadian Cultural Property Export Review Board, complies with the criterion of significance set out in subsection 3 of section 29 of the Cultural Property Export and Import Act (Revised Statutes of Canada, 1985, chapter C-51) and that has been disposed of to an institution or a public authority in Canada which is, at the time of disposition, designated under subsection 2 of section 32 of that Act for general purposes or for a specified purpose related to that property;”.

(2) Subsection 1 has effect from 19 March 2019.

33. (1) Section 251 of the Act is replaced by the following section:

“**251.** The proceeds of disposition of property include, for the purposes of this Title, the same elements as the proceeds of disposition of property referred to in subparagraph *f* of the first paragraph of section 93 and any amount deemed not to be a dividend under paragraph *b* of section 568; it does not include an amount deemed to be a dividend paid to a taxpayer under sections 517.1 to 517.3.1 or, if the taxpayer is a partnership, to a member of the partnership, an amount deemed to be a capital gain under section 517.5.5, an amount deemed to be a dividend received under section 508 to the extent that it refers to a dividend deemed paid under sections 505 and 506, except the portion of that amount that is deemed to be included in the proceeds of disposition of the share under paragraph *b* of section 308.1 or deemed not to be a dividend under paragraph *b* of section 568, or a prescribed amount.”

(2) Subsection 1 applies in respect of a disposition that occurs after 26 February 2018.

34. (1) Section 261 of the Act is amended by replacing paragraphs *b* and *c* by the following paragraphs:

“(b) for the purposes of Chapter V of Title X and sections 1102.4 and 1102.5, the taxpayer is deemed to have disposed of the property at that time; and

“(c) for the purposes of section 26, the first paragraph of section 27, Title VI.5 of Book IV and sections 1000 to 1003.2, the taxpayer is deemed to have disposed of the property in the year.”

(2) Subsection 1 applies in respect of a gain from a disposition that occurs after 15 September 2016.

35. (1) Section 261.1 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) for the purposes of section 26, the first paragraph of section 27, Title VI.5 of Book IV, sections 1000 to 1003.2, 1102.4 and 1102.5, the interest is deemed to have been disposed of by the member at that time.”

(2) Subsection 1 applies in respect of a gain from a disposition that occurs after 15 September 2016.

36. (1) Section 271 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) B is

i. if the individual was resident in Canada during the taxation year that includes the acquisition date, one plus the number of taxation years that end after the acquisition date for which the property is the individual’s principal residence and during which the individual was resident in Canada, or

ii. if the individual was not resident in Canada at any time in the taxation year that includes the acquisition date, the number of taxation years that end after the acquisition date for which the property is the individual’s principal residence and during which the individual was resident in Canada;”.

(2) Subsection 1 applies in respect of a disposition that occurs after 2 October 2016.

37. (1) Section 272 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where an individual disposes of property to the individual’s spouse or a trust and the presumption referred to in section 440 or 454 applies,

(a) the spouse or the trust is deemed to have owned the property since the individual acquired it; and

(b) the property is deemed to have been the principal residence of the spouse or trust

i. in the case provided for in section 440, for all the years for which the individual could have designated it, in accordance with the fifth paragraph of section 274, to have been the individual’s principal residence, and

ii. in the case provided for in section 454, for all the years for which it was the individual’s principal residence.”

(2) Subsection 1 applies in respect of a disposition that occurs in a taxation year that ends after 2 October 2016.

38. (1) Section 274 of the Act is amended

(1) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“The condition referred to in the first paragraph consists in the particular property having been designated by the individual, in accordance with the fifth paragraph, as being the individual’s principal residence for the year and in no other property having been designated, for the purposes of this section and of sections 274.0.1, 275.1, 277 and 285, for the year by”;

(2) by striking out the third paragraph;

(3) by adding the following paragraphs at the end:

“Subject to the fourth paragraph, a particular property may be designated as principal residence under this section for a taxation year only if the particular property was the subject of a valid designation under paragraph *c* of the definition of “principal residence” in section 54 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the year; however, if a designation made under that paragraph *c* for the year is in respect of a property that is not identical to the particular property but that includes it, in whole or in part, or is included, in whole or in part, in that property, the Minister may determine to what extent the designation made in respect of the particular property under this section for the year is valid.

Despite the third paragraph, if the Minister considers it appropriate in the circumstances, the Minister may agree to have a particular property designated as principal residence by an individual, under this section, for a particular taxation year even though the particular property was not the subject of a valid designation by the individual under paragraph *c* of the definition of “principal residence” in section 54 of the Income Tax Act for the particular year where

(a) the following conditions are met:

i. the individual disposed, in a taxation year that ended before 3 October 2016, of a property other than the particular property,

ii. the individual was resident in Québec at the end of the taxation year in which the other property was disposed of, and

iii. the particular taxation year is a taxation year in respect of which the other property was the subject of a valid designation by the individual under paragraph *c* of the definition of “principal residence” in section 54 of the Income Tax Act and could be the subject of a designation under this section by the individual for the particular taxation year, but was not the subject of such a designation; or

(b) the particular taxation year is a taxation year that precedes the taxation year in which the particular property is disposed of and

i. a valid designation was made by the individual under paragraph *c* of the definition of “principal residence” in section 54 of the Income Tax Act in respect of another property for the particular taxation year, and

ii. the Minister was of the opinion that the other property could not be the subject of a designation by the individual under this section for the particular taxation year.

An individual designates a particular property as the individual’s principal residence for a particular taxation year by enclosing the prescribed form containing prescribed information with the fiscal return the individual is required to file under section 1000 for the individual’s taxation year in which the individual disposed of the particular property or granted an option to purchase it.”

(2) Subsection 1 applies in respect of a disposition that occurs in a taxation year that ends after 2 October 2016.

39. (1) Section 274.0.1 of the Act is amended

(1) by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the particular property was designated by the trust, in accordance with the fifth paragraph, as the trust’s principal residence for the year;”;

(2) by inserting the following subparagraph after subparagraph *c* of the second paragraph:

“(c.1) if the year begins after 31 December 2016, the trust is, in the year,

i. a trust for which a day is to be determined under any of subparagraphs *a*, *a.1* and *a.4* of the first paragraph of section 653 by reference to the death or later death, as the case may be, that has not occurred before the beginning of the year, of an individual who is resident in Canada during the year, and a trust a specified beneficiary of which for the year is the individual,

ii. a trust that is a qualified disability trust (within the meaning of the first paragraph of section 768.2) for the year and in respect of which an electing beneficiary (within the meaning of that paragraph) for the year is resident in Canada during the year, is a specified beneficiary of the trust for the year and is a spouse, former spouse or child of the settlor (having in this subparagraph *c.1* the meaning assigned by the first paragraph of section 658) of the trust, or

iii. a trust a specified beneficiary of which for the year is an individual who is resident in Canada during the year, who has not attained 18 years of age before the end of the year and a mother or father of whom is a settlor of the trust, and in respect of which either of the following conditions is met:

(1) no mother or father of the individual is alive at the beginning of the year, or

(2) the trust arose before the beginning of the year on and as a consequence of the death of a mother or father of the individual; and”;

(3) by striking out the third paragraph;

(4) by adding the following paragraphs at the end:

“Subject to the fourth paragraph, a particular property may be designated as principal residence under this section for a taxation year only if the particular property was the subject of a valid designation under paragraph *c.1* of the definition of “principal residence” in section 54 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the year; however, if a designation made under that paragraph *c.1* for the year is in respect of a property that is not identical to the particular property but that includes it, in whole or in part, or is included, in whole or in part, in that property, the Minister may determine to what extent the designation made in respect of the particular property under this section for the year is valid.

Despite the third paragraph, if the Minister considers it appropriate in the circumstances, the Minister may agree to have a particular property designated as principal residence by a trust, under this section, for a particular taxation year even though the particular property was not the subject of a valid designation by the trust under paragraph *c.1* of the definition of “principal residence” in section 54 of the Income Tax Act for the particular year where

(a) the following conditions are met:

i. the trust disposed, in a taxation year that ended before 3 October 2016, of a property other than the particular property,

ii. the trust was resident in Québec at the end of the taxation year in which the other property was disposed of, and

iii. the particular taxation year is a taxation year in respect of which the other property was the subject of a valid designation by the trust under paragraph *c.1* of the definition of “principal residence” in section 54 of the Income Tax Act and could be the subject of a designation under this section by the trust for the particular taxation year, but was not the subject of such a designation; or

(b) the particular taxation year is a taxation year that precedes the taxation year in which the particular property is disposed of and

i. a valid designation was made by the trust under paragraph *c.1* of the definition of “principal residence” in section 54 of the Income Tax Act in respect of another property for the particular taxation year, and

ii. the Minister was of the opinion that the other property could not be the subject of a designation by the trust under this section for the particular taxation year.

A trust designates a particular property as its principal residence for a particular taxation year by enclosing the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for its taxation year in which it disposed of the particular property or granted an option to purchase it.”

(2) Paragraphs 1, 3 and 4 of subsection 1 apply in respect of a disposition that occurs in a taxation year that ends after 2 October 2016.

(3) Paragraph 2 of subsection 1 has effect from 14 December 2017.

40. (1) Section 274.1 of the Act is replaced by the following section:

“274.1. Subject to section 274.1.1, where a property was owned by an individual, whether jointly with another person or otherwise, at the end of 31 December 1981 and continuously thereafter until disposed of by the individual, the gain determined under section 271 in respect of the disposition of that property must not exceed the amount by which the aggregate of the following amounts exceeds the amount by which the fair market value of the property on 31 December 1981 exceeds the proceeds of disposition of the property determined without reference to this section:

(a) the individual’s gain calculated in accordance with section 271 on the assumption that the individual had disposed of the property on 31 December 1981 for proceeds of disposition equal to its fair market value on that date; and

(b) the individual’s gain calculated in accordance with section 271 on the assumption that that section applies and that

i. subparagraph *i* of subparagraph *b* of the second paragraph of section 271 is read without reference to “one plus”, and

ii. the individual acquired the property on 1 January 1982 at a cost equal to the proceeds of disposition determined under paragraph *a*.”

(2) Subsection 1 has effect from 14 December 2017.

41. (1) The Act is amended by inserting the following section after section 274.1:

“274.1.1. Where a property was owned by a trust, whether jointly with another person or otherwise, at the end of 31 December 2016 and continuously thereafter until disposed of by the trust, where the trust was not in its first taxation year that begins after 31 December 2016 a trust described in subparagraph *c.1* of the second paragraph of section 274.0.1, where the trust disposes of the property after 31 December 2016 and where the disposition is the trust’s first disposition of the property after that date, the following rules apply:

(a) section 274.1 does not apply in respect of the disposition; and

(b) the trust’s gain determined under section 271 in respect of the disposition of the property is equal to the amount by which the aggregate of the following amounts exceeds the amount by which the fair market value of the property on 31 December 2016 exceeds the proceeds of disposition of the property determined without reference to this section:

i. the trust’s gain calculated in accordance with section 271 on the assumption that

(1) the trust disposed of the property on 31 December 2016 for proceeds of disposition equal to its fair market value on that date, and

(2) paragraph *a* did not apply in respect of the disposition described in subparagraph 1, and

ii. the trust’s gain in respect of the disposition calculated in accordance with section 271 on the assumption that

(1) subparagraph *i* of subparagraph *b* of the second paragraph of section 271 is read without reference to “one plus”, and

(2) the trust acquired the property on 1 January 2017 at a cost equal to the proceeds of disposition determined under subparagraph 1 of subparagraph *i*.”

(2) Subsection 1 has effect from 14 December 2017.

42. Section 311.1 of the Act is amended by striking out subparagraph *e* of the second paragraph.

43. (1) Section 313.13 of the Act is replaced by the following section:

“313.13. A taxpayer shall also include any amount that is required to be included in computing the taxpayer’s income for the year under Title VI.0.2 of Book VII, other than an amount distributed under a pooled registered pension plan as a return of all or a portion of a contribution to the plan to the extent that the amount

(a) is a payment described under clause A or B of subparagraph ii of paragraph *d* of subsection 3 of section 147.5 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(b) is not deducted in computing the taxpayer's income for the year or a preceding taxation year.”

(2) Subsection 1 has effect from 14 December 2012.

44. (1) Section 489 of the Act is amended by inserting the following paragraph after paragraph *b*:

“(b.1) where the taxpayer is an individual (other than a trust), an amount ordinarily paid as a social assistance payment based on a means, needs or income test provided for under a program of the Government of Canada or the government of a province, to the extent that it is received directly or indirectly by the taxpayer for the benefit of a particular individual, if

i. payments to recipients under the program are made for the care and upbringing, on a temporary basis, of another individual in need of protection,

ii. the particular individual is a child of the taxpayer because of paragraph *b* of the definition of “child” in section 1 (or would be a child of the taxpayer under that paragraph if the taxpayer did not receive payments under the program), and

iii. no special allowance under the Children's Special Allowances Act (Statutes of Canada, 1992, chapter 48) is payable in respect of the particular individual for the period in respect of which the social assistance payment is made;”.

(2) Subsection 1 has effect from 1 January 2009.

45. (1) Section 504 of the Act is amended, in subsection 2,

(1) by replacing paragraphs *d* and *e* by the following paragraphs:

“(d) a transaction by which an insurance corporation converts contributed surplus related to its insurance business (other than any portion of that contributed surplus that arose at a time when the corporation was not resident in Canada, or that arose in connection with a disposition to which subsection 1.1 of section 212.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies or an investment to which subsection 2 of section 212.3 of that Act applies) into paid-up capital in respect of shares of its capital stock;

“(e) a transaction by which a bank converts contributed surplus resulting from the issuance of shares of its capital stock (other than any portion of that contributed surplus that arose at a time when the corporation was not resident

in Canada, or that arose in connection with a disposition to which subsection 1.1 of section 212.1 of the Income Tax Act applies or an investment to which subsection 2 of section 212.3 of that Act applies) into paid-up capital in respect of shares of its capital stock; or”;

(2) by replacing the portion of paragraph *f* before subparagraph *i* by the following:

“(f) a transaction by which a corporation, other than an insurance corporation or a bank, converts into paid-up capital in respect of a particular class of shares of its capital stock any of its contributed surplus (other than any portion of that contributed surplus that arose at a time when the corporation was not resident in Canada, or that arose in connection with a disposition to which subsection 1.1 of section 212.1 of the Income Tax Act applies or an investment to which subsection 2 of section 212.3 of that Act applies) resulting, after 31 March 1977,”.

(2) Subsection 1 applies in respect of a transaction or event that occurs after 26 February 2018.

46. (1) The Act is amended by inserting the following sections after section 572.2:

“**572.2.1.** For the purposes of sections 572.2.2 and 572.2.3, a particular property is a tracking interest in respect of a person or partnership (in this section referred to as the “tracked entity”) if

(a) all or part of the fair market value of the particular property—or of any payment or right to receive an amount in respect of the particular property—can reasonably be considered to be determined, directly or indirectly, by reference to one or more of the following criteria in respect of property or activities of the tracked entity (in this section and section 572.2.2 referred to as the “tracked property and activities”):

- i. the fair market value of property of the tracked entity,
- ii. any revenue, income or cash flow from property or activities of the tracked entity,
- iii. any profits or gains from the disposition of property of the tracked entity, and
- iv. any similar criteria applicable to property or activities of the tracked entity; and

(b) the tracked property and activities in respect of the particular property represent less than all of the property and activities of the tracked entity.

“572.2.2. The rules set out in the second paragraph apply in respect of a particular foreign affiliate of a taxpayer for a taxation year of the foreign affiliate, for the purpose of determining an amount to be included or deducted, in respect of the year, by the taxpayer in computing the taxpayer’s income under section 580 or 583, respectively, if, at any time in the year,

(a) the taxpayer holds a property that is a tracking interest in respect of the particular foreign affiliate; and

(b) shares of a class of the capital stock of the particular foreign affiliate (in the second paragraph referred to as a “tracking class”) the fair market value of which can reasonably be considered to be determined by reference to the tracked property and activities in respect of the tracking interest are held by the taxpayer or a foreign affiliate of the taxpayer.

The rules to which the first paragraph refers are as follows:

(a) the tracked property and activities of the particular foreign affiliate are deemed to be property and activities of a corporation not resident in Canada that is separate from the particular foreign affiliate and not to be property or activities of the particular foreign affiliate;

(b) any income, losses or gains for the year in respect of the property and activities described in subparagraph *a* are deemed to be income, losses or gains of the separate corporation and not of the particular foreign affiliate;

(c) all rights and obligations of the particular foreign affiliate in respect of the property and activities described in subparagraph *a* are deemed to be rights and obligations of the separate corporation and not of the particular foreign affiliate;

(d) the separate corporation is deemed to have, at the end of the year, 100 issued and outstanding shares of a single class of its capital stock which have full voting rights under all circumstances;

(e) each shareholder of the particular foreign affiliate is deemed to own, at the end of the year, that number of shares of the separate corporation that is equal to the product obtained by multiplying 100 by the amount that would be the aggregate participating percentage (as defined in section 580.1) of that shareholder in respect of the particular foreign affiliate for the year if

i. the particular foreign affiliate were a controlled foreign affiliate of that shareholder at the end of the year,

ii. the only shares of the capital stock of the particular foreign affiliate issued and outstanding at the end of the year were shares of tracking classes in respect of the tracked property and activities, and

iii. the only income, losses or gains of the particular foreign affiliate for the year were those referred to in subparagraph *b*; and

(*f*) any amount included or deducted by the taxpayer in computing the taxpayer's income under section 580 or 583, respectively, in respect of shares of the separate corporation is deemed to be an amount so included or deducted by the taxpayer in respect of shares of tracking classes held by the taxpayer or a foreign affiliate of the taxpayer, as the case may be.

“572.2.3. Where section 572.2.2 does not apply in respect of a foreign affiliate of a taxpayer for a taxation year of the affiliate, the affiliate is deemed to be a controlled foreign affiliate of the taxpayer throughout the year if, at a particular time in the year, a tracking interest in respect of the foreign affiliate or a partnership of which the foreign affiliate is a member is held by

(*a*) the taxpayer; or

(*b*) a person or partnership (in this paragraph referred to as a “holder”), if

i. the holder does not deal at arm's length with the taxpayer at the particular time,

ii. where either the taxpayer or the holder is a partnership and the other party is not, any member of the partnership does not deal at arm's length with the other party at the particular time, or

iii. where both the taxpayer and the holder are partnerships, the taxpayer or any member of the taxpayer does not deal at arm's length with the holder or any member of the holder at the particular time.”

(2) Subsection 1 applies to a taxation year of a foreign affiliate of a taxpayer that begins after 26 February 2018. However, section 572.2.2 of the Act does not apply to a taxation year of a foreign affiliate of a taxpayer that begins after 26 February 2018 and before 25 October 2018 if the taxpayer has made a valid election in accordance with subsection 7 of section 7 of the Budget Implementation Act, 2018, No. 2 (Statutes of Canada, 2018, chapter 27).

(3) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subsection 7 of section 7 of the Budget Implementation Act, 2018, No. 2. However, for the application of section 21.4.7 of the Taxation Act to such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 29 November 2021.

47. (1) The Act is amended by inserting the following sections after section 580:

“580.1. For the purposes of this section and sections 580.2 and 580.3,

“aggregate participating percentage”, of a taxpayer in respect of a foreign affiliate of the taxpayer for a taxation year of the foreign affiliate, means the aggregate of all amounts, each of which is the participating percentage, in respect of the foreign affiliate, of a share of the capital stock of a corporation that is owned by the taxpayer at the end of the taxation year;

“connected partnership”, in respect of a particular taxpayer, means a partnership if, at or immediately after the particular time at which section 580.3 applies in respect of a foreign affiliate of the particular taxpayer,

(a) the particular taxpayer or a connected person in respect of the particular taxpayer is, directly or indirectly through one or more other partnerships, a member of the partnership; or

(b) where paragraph *a* does not apply,

i. the foreign affiliate is a foreign affiliate of the partnership at the particular time, and

ii. the aggregate participating percentage of the partnership in respect of the foreign affiliate for the foreign affiliate’s ordinary taxation year may reasonably be considered to have increased as a result of the triggering event that gave rise to the application of section 580.3;

“connected person”, in respect of a particular taxpayer, means a person that—at or immediately after the particular time at which section 580.3 applies in respect of a foreign affiliate of the particular taxpayer—is resident in Canada and

(a) does not deal at arm’s length with the particular taxpayer; or

(b) deals at arm’s length with the particular taxpayer, if

i. the foreign affiliate is a foreign affiliate of the person at the particular time, and

ii. the aggregate participating percentage of the person in respect of the foreign affiliate for the foreign affiliate’s ordinary taxation year may reasonably be considered to have increased as a result of the triggering event that gave rise to the application of section 580.3;

“excluded acquisition or disposition”, in respect of a taxation year of a foreign affiliate of a taxpayer, means an acquisition or disposition of an equity interest in a corporation, partnership or trust that can reasonably be considered to result in a change in the aggregate participating percentage of the taxpayer in respect of the foreign affiliate for the taxation year of the foreign affiliate, where

(a) the change in the aggregate participating percentage of the taxpayer is less than 1%; and

(b) it cannot reasonably be considered that one of the main reasons the acquisition or disposition occurs as a separate acquisition or disposition from one or more other acquisitions or dispositions is to avoid the application of section 580.3;

“triggering event” means

(a) an acquisition or disposition of an equity interest in a corporation, partnership or trust;

(b) a change in the terms or conditions of a share of the capital stock of a corporation or a right as a member of a partnership or as a beneficiary under a trust; or

(c) a disposition or change of a right referred to in paragraph *a* of section 598.

“580.2. For the purposes of this chapter and Chapter IV, the rules set out in section 580.3 apply at a particular time in respect of a particular foreign affiliate of a taxpayer resident in Canada if

(a) an amount would be included under section 580 in computing the taxpayer’s income, in respect of a share of the particular foreign affiliate or another foreign affiliate of the taxpayer that has an equity percentage in the particular foreign affiliate, for the taxation year of the particular foreign affiliate (determined without reference to section 580.3) that includes the particular time (in this section and section 580.1 referred to as the “ordinary taxation year” of the particular foreign affiliate), if the ordinary taxation year of the particular foreign affiliate had ended at the particular time;

(b) immediately after the particular time, there is

i. an acquisition of control of the taxpayer, or

ii. a triggering event that can reasonably be considered to result in a change in the aggregate participating percentage of the taxpayer in respect of the particular foreign affiliate for the ordinary taxation year of the particular foreign affiliate;

(c) where subparagraph i of subparagraph *b* applies, the condition of paragraph *c* of subsection 1.1 of section 91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is met in respect of the particular foreign affiliate; and

(d) where subparagraph ii of subparagraph *b* applies, none of the following is the case:

i. the change in the aggregate participating percentage referred to in subparagraph ii of subparagraph *b* is a decrease and is equal to the total of all amounts each of which is the increase—that can reasonably be considered to result from the triggering event—in the aggregate participating percentage of

another taxpayer, in respect of the particular foreign affiliate for the ordinary taxation year of the particular foreign affiliate, if the other taxpayer

(1) is a person resident in Canada, other than a person that is—or a trust, any of the beneficiaries under which is—exempt from tax under this Part, and

(2) is a person related to the taxpayer at the particular time, if the triggering event results from a winding-up of the taxpayer referred to in section 556, or immediately after the particular time, in any other case,

ii. the triggering event is on an amalgamation within the meaning of subsection 1 of section 544,

iii. the triggering event is an excluded acquisition or disposition, in respect of the ordinary taxation year of the particular foreign affiliate, and

iv. if one or more triggering events—all of which are described in subparagraph ii of subparagraph *b* and in respect of which none of the conditions of subparagraphs i to iii are met—occur in the ordinary taxation year of the particular foreign affiliate, the percentage determined by the following formula is not greater than 5%:

$A - B.$

In the formula in subparagraph iv of subparagraph *d* of the first paragraph,

(*a*) *A* is the total of all amounts each of which is the decrease—which can reasonably be considered to result from a triggering event described in subparagraph ii of subparagraph *b* of the first paragraph (other than a triggering event that meets the conditions of subparagraph i or ii of subparagraph *d* of the first paragraph)—in the aggregate participating percentage of the taxpayer in respect of the particular foreign affiliate for the ordinary taxation year of the particular foreign affiliate; and

(*b*) *B* is the total of all amounts each of which is the increase—which can reasonably be considered to result from a triggering event described in subparagraph ii of subparagraph *b* of the first paragraph (other than a triggering event that meets the conditions of subparagraph i or ii of subparagraph *d* of the first paragraph)—in the aggregate participating percentage of the taxpayer in respect of the particular foreign affiliate for the ordinary taxation year of the particular foreign affiliate.

“580.3. The rules to which section 580.2 refers in respect of a foreign affiliate of a particular taxpayer resident in Canada are as follows:

(*a*) in respect of the particular taxpayer and each connected person, or connected partnership, in respect of the particular taxpayer, the foreign affiliate’s taxation year that would, in the absence of this section, have included the

particular time referred to in section 580.2 is deemed to end at the time (in this chapter referred to as the “stub-period end time”) that is immediately before the particular time; and

(b) where the foreign affiliate is, immediately after the particular time referred to in section 580.2, a foreign affiliate of the particular taxpayer or a connected person, or connected partnership, in respect of the particular taxpayer, the foreign affiliate’s taxation year that follows the stub-period end time is deemed, in respect of the particular taxpayer or the connected person or connected partnership, as the case may be, to begin immediately after the particular time.

“580.4. Where the conditions of section 580.2 are not met at a particular time in respect of a particular foreign affiliate of a taxpayer resident in Canada, section 580.3 applies in respect of the particular foreign affiliate at that time if the taxpayer and all specified corporations have made a valid election under paragraph *c* of subsection 1.4 of section 91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to have subsection 1.2 of that section 91 apply in respect of the disposition that is referred to in paragraph *b* of subsection 1.4 of that section 91 and that occurs immediately after the particular time.

For the purposes of the first paragraph, a specified corporation is a corporation that at or immediately after the particular time meets the following conditions:

- (a) the corporation is resident in Canada;
- (b) the corporation does not deal at arm’s length with the taxpayer; and
- (c) the particular foreign affiliate is a foreign affiliate of the corporation, or of a partnership of which the corporation is, directly or indirectly through one or more other partnerships, a member.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *c* of subsection 1.4 of section 91 of the Income Tax Act.”

(2) Subsection 1 has effect from 12 July 2013. However, where the particular time referred to in section 580.2 of the Act is before 8 September 2017, sections 580.1 to 580.4 of the Act are, unless the taxpayer and all connected persons and connected partnerships, in respect of the taxpayer, within the meaning of section 580.1 of the Act, as enacted by this subsection, make a valid election for that purpose under subparagraph *i* of paragraph *d* of subsection 4 of section 28 of the Budget Implementation Act, 2017, No. 2 (Statutes of Canada, 2017, chapter 33), to be read as follows:

“580.1. For the purposes of section 580.3, the following rules apply:

- (a) a corporation is connected to a particular taxpayer if, at or immediately after the particular time referred to in section 580.3, it is resident in Canada and does not deal at arm’s length with the taxpayer; and

(b) a partnership is connected to a particular taxpayer if, at or immediately after the particular time referred to in section 580.3, the particular taxpayer or a corporation described in paragraph *a* is, directly or indirectly through one or more other partnerships, a member of the partnership.

“580.2. For the purposes of this chapter and Chapter IV, the rules set out in section 580.3 apply at a particular time in respect of a particular foreign affiliate of a taxpayer resident in Canada if

(a) an amount would be included under section 580 in computing the taxpayer’s income, in respect of a share of the particular foreign affiliate or another foreign affiliate of the taxpayer that has an equity percentage in the particular foreign affiliate, for the taxation year of the particular foreign affiliate (determined without reference to section 580.3) that includes the particular time, if that taxation year had ended at the particular time; and

(b) immediately after the particular time, there is an acquisition or disposition of shares of the capital stock of a foreign affiliate of the taxpayer that results in a change to the surplus entitlement percentage (within the meaning assigned to that expression by subsection 1 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) of the taxpayer in respect of the particular foreign affiliate (determined as if the taxpayer were a corporation resident in Canada), unless

i. the change is a decrease in the surplus entitlement percentage of the taxpayer (determined as if the taxpayer were a corporation resident in Canada) in respect of the particular foreign affiliate and, as a result of the acquisition or disposition, one or more taxpayers, each of which is a taxable Canadian corporation that does not deal at arm’s length with the taxpayer immediately after the particular time, have increases to their surplus entitlement percentages in respect of the particular foreign affiliate that are, in total, equal to the reduction in the taxpayer’s surplus entitlement percentage in respect of the particular foreign affiliate immediately after the particular time,

ii. the acquisition or disposition is on an amalgamation within the meaning of subsection 1 of section 544, or

iii. if one or more such acquisitions or dispositions in respect of which the conditions of subparagraphs i and ii are not met occur in a particular taxation year of the particular foreign affiliate (determined without reference to this section and section 580.3), the percentage determined by the following formula is not greater than 5%:

$$A - B.$$

In the formula in subparagraph iii of subparagraph *b* of the first paragraph,

(a) A is the total of all amounts each of which is the decrease in the surplus entitlement percentage of the taxpayer in respect of the particular foreign affiliate resulting from an acquisition or disposition described in subparagraph iii

of subparagraph *b* of the first paragraph in the particular taxation year (other than an acquisition or disposition described in subparagraph *i* or *ii* of that subparagraph *b*); and

(*b*) *B* is the total of all amounts each of which is the increase in the surplus entitlement percentage of the taxpayer in respect of the particular foreign affiliate resulting from an acquisition or disposition described in subparagraph *iii* of subparagraph *b* of the first paragraph in the particular taxation year (other than an acquisition from a person that does not deal at arm's length with the taxpayer).

“580.3. The rules to which section 580.2 refers in respect of a foreign affiliate of a particular taxpayer resident in Canada are as follows:

(*a*) in respect of the particular taxpayer and each corporation or partnership that is connected to the particular taxpayer, the foreign affiliate's taxation year that would, in the absence of this section, have included the particular time referred to in section 580.2 is deemed to end at the time (in this chapter referred to as the “stub-period end time”) that is immediately before the particular time; and

(*b*) where the foreign affiliate is, immediately after the particular time referred to in section 580.2, a foreign affiliate of the particular taxpayer or a corporation or partnership that is connected to the particular taxpayer, the foreign affiliate's taxation year that follows the stub-period end time is deemed, in respect of the particular taxpayer or the connected corporation or partnership, as the case may be, to begin immediately after the particular time.

“580.4. Where the conditions of section 580.2 are not met at a particular time in respect of a particular foreign affiliate of a taxpayer resident in Canada, section 580.3 applies in respect of the particular foreign affiliate at that time if the taxpayer and all specified corporations have made a valid election under paragraph *c* of subsection 1.4 of section 91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to have subsection 1.2 of that section 91 apply in respect of the disposition that is referred to in paragraph *b* of subsection 1.4 of that section 91 and that occurs immediately after the particular time.

For the purposes of the first paragraph, a specified corporation is a corporation that at or immediately after the particular time meets the following conditions:

(*a*) the corporation is resident in Canada;

(*b*) the corporation does not deal at arm's length with the taxpayer; and

(*c*) the particular foreign affiliate is a foreign affiliate of the corporation, or of a partnership of which the corporation is, directly or indirectly through one or more other partnerships, a member.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *c* of subsection 1.4 of section 91 of the Income Tax Act.”

(3) For the application of section 21.4.7 of the Taxation Act to an election referred to in the first paragraph of section 580.4 and made before 2 June 2021, an elector is deemed to have complied with a requirement of section 21.4.6 of the Act if the elector complies with it on or before 29 November 2021.

(4) Where a taxpayer makes a valid election under subparagraph *i* of paragraph *d* of subsection 4 of section 28 of the Budget Implementation Act, 2017, No. 2, section 580.2 of the Taxation Act, enacted by subsection 1, is to be read, in respect of an acquisition of control of the taxpayer that occurs before 8 September 2017, without reference to subparagraph *i* of subparagraph *b* of the first paragraph and subparagraph *c* of that paragraph.

(5) Where subsection 1 applies to a taxation year that begins before 8 September 2017, where a taxpayer makes, in respect of a particular time, in relation to a foreign affiliate, a valid election under subsection 1.5 of section 91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and where subsection 4 does not apply in respect of the taxpayer, section 580.3 of the Taxation Act applies at the particular time in relation to the particular foreign affiliate of the taxpayer.

(6) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subparagraph *i* of paragraph *d* of subsection 4 of section 28 of the Budget Implementation Act, 2017, No. 2 or subsection 1.5 of section 91 of the Income Tax Act. However, for the application of section 21.4.7 of the Taxation Act to such an election made before 2 June 2021, an elector is deemed to have complied with a requirement of section 21.4.6 of the Act if the elector complies with it on or before 29 November 2021.

48. (1) Section 592.1 of the Act is amended by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) sections 572.2.1 to 572.2.3 and the provisions of Chapter I of Title III of Book V.”

(2) Subsection 1 has effect from 27 February 2018.

49. (1) Section 596 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) for the purposes of subparagraph *i* of paragraph *b* of the definition of “investment fund” in section 21.0.5, sections 440, 454 and 597.0.6, the definition of “Canadian partnership” in the first paragraph of section 599, paragraph *c* of section 692.5, the definition of “qualified disability trust” in the first paragraph of section 768.2, the definition of “eligible trust” in section 796.1 and paragraph *a* of section 1120;”.

(2) Subsection 1 has effect from 1 July 2015. However, where section 596 of the Act applies to a taxation year that ends before 1 January 2016, paragraph *b* of that section is to be read without reference to “, the definition of “qualified disability trust” in the first paragraph of section 768.2”.

50. (1) The Act is amended by inserting the following section after section 599:

“599.1. For the purposes of this chapter and Chapters II and II.1, a taxpayer includes a partnership.”

(2) Subsection 1 applies to a taxation year that ends after 26 February 2018.

51. (1) Section 613.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Despite section 600, where a taxpayer is, at any time in a taxation year, a limited partner of a partnership, the amount by which the aggregate of all amounts each of which is the taxpayer’s share of the amount of any loss of the partnership for a fiscal period of the partnership ending in the taxation year from a business (other than a farming business) or from property, determined in accordance with section 600, exceeds the amount determined under the second paragraph must not be deducted in computing the taxpayer’s income for the year, must not be included in computing the taxpayer’s non-capital loss for the year, and

(a) where the taxpayer is not a partnership, is deemed to be the taxpayer’s limited partnership loss in respect of the partnership for the year; or

(b) where the taxpayer is a partnership, must reduce the taxpayer’s share of any loss of the partnership for a fiscal period of the partnership ending in the taxation year of the taxpayer from a business (other than a farming business) or from property.”

(2) Subsection 1 applies to a taxation year that ends after 26 February 2018.

52. The Act is amended by inserting the following section after section 613.1:

“613.1.1. Where the taxation year of a taxpayer ends after 26 February 2018, the following rules apply:

(a) for the purposes of sections 727 to 737, the taxpayer’s non-capital loss, or limited partnership loss in respect of a partnership, for a preceding taxation year must be determined as if section 599.1 and subparagraph *b* of the first paragraph of section 613.1 applied in respect of a taxation year that ends before 27 February 2018; and

(b) in computing the adjusted cost base of the taxpayer's interest in a partnership after 26 February 2018, the taxpayer shall add an amount equal to the portion of the amount that, because of paragraph *a*, must reduce the taxpayer's non-capital loss that can reasonably be considered to be attributable to the amount of a loss deducted under subparagraph *i* of paragraph *l* of section 257 in computing the adjusted cost base of that interest.”

53. (1) Section 651 of the Act is replaced by the following section:

“**651.** For the purposes of the second paragraph of sections 440 to 441.2, paragraph *c* of section 454.1, the definition of “pre-1972 spousal trust” in section 652.1 and subparagraph *a* of the first paragraph of section 653, where a trust has been created by a taxpayer, no person is deemed to have received or otherwise obtained or to be entitled to receive or otherwise obtain enjoyment of any of the income or capital of the trust solely because

(a) the trust made a payment, or a provision for payment, of any duty by reason of the taxpayer's death or the death of the taxpayer's spouse who is a beneficiary under the trust, in respect of any property of, or interest in, the trust or any tax in respect of any income of the trust; or

(b) a particular individual inhabits, at a particular time, a housing unit that is, or is in respect of, property that is owned at the particular time by the trust, if

i. the property is described in the definition of “principal residence” in section 274.0.1 for the trust's taxation year that includes the particular time, and

ii. the particular individual is the taxpayer who created the trust or is the taxpayer's spouse, former spouse or child.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

54. (1) Section 652.1 of the Act is amended by replacing the definition of “excluded property” by the following definition:

““excluded property” has the meaning assigned by the second paragraph of section 691.1;”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

55. (1) Section 653 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**653.** A trust is, at the end of each of the following days, deemed to dispose of each property of the trust (other than exempt property) that is capital property or land included in the inventory of a business of the trust and to reacquire the property immediately after that day:”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

56. (1) Section 656.9 of the Act is amended by replacing the portion before paragraph *a* by the following:

“656.9. Where capital property, land included in inventory, Canadian resource property or foreign resource property is transferred at a particular time by a trust (in this section referred to as the “transferor trust”) to another trust (in this section referred to as the “transferee trust”) in circumstances in which subparagraph *b* of the second paragraph of section 248 or section 688 or 692.8 applies, the following rules apply:”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

57. (1) Section 691.1 of the Act is amended

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

“691.1. Despite section 688, the rules set out in section 688.1 apply where any particular property of a particular personal trust or a particular prescribed trust (other than an excluded property of the particular trust) is distributed by the particular trust to a taxpayer who is a beneficiary under the particular trust and where”;

(2) by adding the following paragraph at the end:

“For the purposes of the first paragraph, “excluded property” of a trust means property owned by the trust at, and distributed by the trust after, the end of 31 December 2016, if

(*a*) the trust was not, in its first taxation year that begins after 31 December 2016, a trust described in subparagraph *c.1* of the second paragraph of section 274.0.1; and

(*b*) the property is a property that would be the trust’s principal residence (within the meaning of section 274.0.1) for the taxation year in which the distribution occurs if

i. the second paragraph of section 274.0.1 were read without reference to its subparagraph *c.1*, and

ii. the trust designated the property, in accordance with section 274.0.1, as its principal residence for the taxation year.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016.

58. (1) Section 693 of the Act, amended by section 178 of chapter 14 of the statutes of 2019, is again amended, in the second paragraph,

(1) by replacing “, 726.35 and 726.43” by “and 726.43 to 726.43.2”;

(2) by inserting “737.18.44,” after “737.18.40,”;

(3) by striking out “, 726.33, 726.34”.

(2) Paragraph 1 of subsection 1 has effect from 10 March 2020, except where it strikes out, in the second paragraph of section 693 of the Act, the reference to section 726.35 of the Act.

(3) Paragraph 2 of subsection 1 applies from 1 January 2021.

59. Section 693.2 of the Act is amended by replacing “Titles VI.10 and VI.11” in the portion before subparagraph *a* of the first paragraph by “Title VI.11”.

60. (1) Section 725.2 of the Act is amended

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

“725.2. An individual may deduct an amount equal to 25% of the amount of the benefit the individual is deemed to have received in a taxation year under section 49 or any of sections 50 to 52.1, in respect of a security that a particular qualifying person has agreed to sell or issue under an agreement referred to in section 48, in respect of the transfer or any other disposition of rights under the agreement, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire the security under the agreement, if”;

(2) by replacing paragraph *b.1* by the following paragraph:

“(b.1) the security was acquired under the agreement by the individual or a person not dealing at arm’s length with the individual in circumstances described in section 51 or, in the case of a benefit deemed to have been received by the individual under section 52.1, was acquired under the agreement, within the first taxation year of the individual’s succession that is a graduated rate estate, by that succession or by

i. a person who is a beneficiary, within the meaning of the second paragraph of section 646, under the individual’s succession that is a graduated rate estate, or

ii. a person in whom the rights of the individual under the agreement have vested as a consequence of the death; and”;

(3) by inserting the following subparagraph after subparagraph *i* of paragraph *c*:

“i.1. in the case of a benefit deemed to have been received by the individual under section 52.1, would have been referred to in clause A of subparagraph *i.1* of paragraph *d* of subsection 1 of section 110 of the Income Tax Act if it had

been issued or sold to the individual immediately before the death of the individual.”;

(4) by adding the following subparagraph at the end of paragraph *c*:

“iv. in the case of a benefit deemed to have been received by the individual under section 52.1, would have been a unit of a mutual fund trust if it had been issued or sold to the individual immediately before the death of the individual and if those units issued by the trust that were not identical to the security had not been issued.”

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010. However, where section 725.2 of the Act applies to a taxation year that ends before 1 January 2016, it is to be read as if “succession that is a graduated rate estate” were replaced wherever it appears in paragraph *b.1* by “succession”.

61. (1) Section 725.2.0.1 of the Act is amended by replacing “and iii” by “to iv”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

62. (1) Section 725.2.0.1.1 of the Act is amended by replacing “and iii” in the portion before paragraph *a* by “to iv”.

(2) Subsection 1 applies to any event, transaction or circumstance relating to a share that a corporation agreed to sell or issue under an agreement referred to in section 48 of the Act and entered into after 21 February 2017.

63. Title VI.10 of Book IV of Part I of the Act, comprising sections 726.30 to 726.37, is repealed.

64. (1) Section 726.42 of the Act is amended by replacing “2021” in the portion before the formula in the first paragraph by “2026”.

(2) Subsection 1 has effect from 10 March 2020.

65. (1) Section 726.43 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“A taxpayer who deducted an amount in computing taxable income for a particular taxation year under section 726.42, all or part of which may reasonably be considered to derive from recognized commercial activities in respect of a private forest carried on before 10 March 2020 (the amount or part of the amount being in this section referred to as the “particular amount”), shall

include, in computing taxable income for each taxation year (in this paragraph referred to as an “inclusion year”) that is one of the six taxation years that follow the particular year, except a taxation year for which the taxpayer is required to include an amount in computing taxable income under subparagraph *a* of the first or second paragraph of section 726.43.2 in respect of the particular amount, an amount at least equal to 10% of the particular amount unless, for the inclusion year, that minimum amount is greater than the excess amount that corresponds to the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included in computing taxable income in respect of the particular amount under this section or subparagraph *a* of the first or second paragraph of section 726.43.2 for a taxation year preceding the inclusion year, in which case the taxpayer shall include the excess amount in computing taxable income for the inclusion year.”;

(2) by striking out the second, third, fourth and fifth paragraphs;

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

“The taxpayer to which the first paragraph refers shall include, in computing taxable income for the seventh taxation year that follows the particular year, an amount equal to the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included, under this section or subparagraph *a* of the first or second paragraph of section 726.43.2, in computing taxable income, in respect of the particular amount, for a preceding taxation year.”

(2) Subsection 1 has effect from 10 March 2020.

66. (1) The Act is amended by inserting the following sections after section 726.43:

“726.43.1. A taxpayer who deducted an amount in computing taxable income for a particular taxation year under section 726.42, all or part of which may reasonably be considered to derive from recognized commercial activities in respect of a private forest carried on after 9 March 2020 (the amount or part of the amount being in this section referred to as the “particular amount”), shall include, in computing taxable income for each taxation year (in this paragraph referred to as an “inclusion year”) that is one of the nine taxation years that follow the particular year, except a taxation year for which the taxpayer is required to include an amount in computing taxable income under subparagraph *b* of the first or second paragraph of section 726.43.2 in respect of the particular amount, an amount at least equal to 10% of the particular amount unless, for the inclusion year, that minimum amount is greater than the excess amount that corresponds to the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included in computing taxable income in respect of the particular amount under this section or subparagraph *b* of the first or second paragraph of section 726.43.2

for a taxation year preceding the inclusion year, in which case the taxpayer shall include the excess amount in computing taxable income for the inclusion year.

The taxpayer to which the first paragraph refers shall include, in computing taxable income for the tenth taxation year that follows the particular year, an amount equal to the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included, under this section or subparagraph *b* of the first or second paragraph of section 726.43.2, in computing taxable income, in respect of the particular amount, for a preceding taxation year.

“726.43.2. Where the particular amount referred to in the first paragraph of section 726.43 or 726.43.1 and determined in relation to a taxpayer for a particular taxation year is in respect of a single private forest, the taxpayer shall include, in computing taxable income for a taxation year described in the third paragraph (in this paragraph and the second paragraph referred to as the “year concerned”), an amount equal to

(a) where the particular amount is referred to in the first paragraph of section 726.43, the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included, in computing taxable income, in respect of the particular amount, under section 726.43, for a taxation year preceding the year concerned; or

(b) where the particular amount is referred to in the first paragraph of section 726.43.1, the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included, in computing taxable income, in respect of the particular amount, under section 726.43.1, for a taxation year preceding the year concerned.

Where the particular amount referred to in the first paragraph of section 726.43 or 726.43.1 and determined in relation to a taxpayer for a particular taxation year is in respect of more than one private forest, the taxpayer shall include, in computing taxable income for a year concerned, an amount equal to

(a) where the particular amount is referred to in the first paragraph of section 726.43, the greater of the amount that the taxpayer should include in respect of the particular amount for the year concerned but for this paragraph and the lesser of the proportion, described in the fourth paragraph, of the particular amount and the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included in respect of the particular amount in computing taxable income, under section 726.43 or this paragraph, for a taxation year preceding the year concerned; or

(b) where the particular amount is referred to in the first paragraph of section 726.43.1, the greater of the amount that the taxpayer should include in respect of the particular amount for the year concerned but for this paragraph and the lesser of the proportion, described in the fourth paragraph, of the

particular amount and the amount by which the particular amount exceeds the aggregate of all amounts each of which is an amount that the taxpayer included in respect of the particular amount in computing taxable income, under section 726.43.1 or this paragraph, for a taxation year preceding the year concerned.

A taxation year to which the first or second paragraph refers is, in the case of subparagraph *a* of that paragraph, one of the six taxation years that follow the particular year or, in the case of subparagraph *b* of that paragraph, one of the nine taxation years that follow the particular year, and

(a) the taxation year in which the taxpayer disposes of a private forest referred to in that paragraph;

(b) the taxation year in which ends a partnership's fiscal period in which the partnership disposes of a private forest referred to in that paragraph; or

(c) the taxation year in which the taxpayer ceases to be a member of a partnership referred to in section 726.42.

The proportion to which subparagraphs *a* and *b* of the second paragraph refer is the proportion that the aggregate of all amounts each of which is an amount referred to in subparagraph *a* or *c* of the second paragraph of section 726.42 for the particular year in relation to a private forest in respect of which any of subparagraphs *a* to *c* of the third paragraph applies is of the aggregate of all amounts each of which is an amount referred to in subparagraph *a* or *c* of the second paragraph of section 726.42 for the particular year in relation to a private forest.”

(2) Subsection 1 has effect from 10 March 2020.

67. (1) Section 726.44 of the Act is amended by replacing “section 726.43” by “this chapter”.

(2) Subsection 1 has effect from 10 March 2020.

68. (1) Section 736.0.0.2 of the Act is amended by replacing the definition of “exchange rate” by the following definition:

““exchange rate” at a particular time in respect of a foreign currency means the rate of exchange between that currency and Canadian currency quoted by the Bank of Canada on the day that includes the particular time or, if that day is not a working day, on the day that immediately precedes that day, or a rate of exchange acceptable to the Minister;”.

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

69. (1) Section 737.18 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purpose of computing the deduction under section 725.2, the amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and that the individual has included in computing income for the year, shall not include the portion of such an amount that is included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

70. (1) Section 737.18.0.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purpose of computing the deduction under section 725.2, the amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and that was included by the individual in computing the individual’s income for the year, does not include the part of such an amount included in the amount determined in respect of the individual for the year under section 71 of the Act respecting international financial centres (chapter C-8.3); and”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

71. (1) Section 737.18.10.1 of the Act is amended

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

“**737.18.10.1.** Where, at a particular time included in an individual’s exemption period in relation to an employment held by the individual with an eligible employer, the individual, who was a foreign specialist for all or part of the taxation year that includes the particular time, acquired a right to a security under an agreement referred to in section 48 and, at a later time after the expiration of the exemption period, the individual is deemed to receive a

benefit in a particular taxation year by reason of the application of any of sections 49 and 50 to 52.1, either in respect of the security or of the transfer or any other disposition of the rights under the agreement, or as a consequence of the individual's death and of the individual's having, immediately before death, owned a right to acquire the security under the agreement, the following rules apply:";

(2) by adding the following paragraph at the end:

“(d) paragraph *a* of section 737.18.13 is to be read as if “in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48” were replaced by “either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual's death and of the individual's having, immediately before death, owned a right to acquire a security under such an agreement”.”

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

72. (1) Section 737.18.32 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**737.18.32.** If, at a particular time included in a specified period of an individual in relation to an employment held by the individual with a qualified corporation (in this section referred to as the “initial specified period”), the individual, who was a foreign specialist for all or part of the taxation year that includes the particular time, acquired a right to a security under an agreement referred to in section 48 and, at a later time after the end of the initial specified period, the individual is deemed to receive a benefit in a particular taxation year because of the application of any of sections 49 and 50 to 52.1, either in respect of the security or of the transfer or any other disposition of the rights under the agreement, or as a consequence of the individual's death and of the individual's having, immediately before death, owned a right to acquire the security under the agreement, the following rules apply:”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

73. (1) Section 737.18.35 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purpose of computing the deduction under section 725.2, the amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual's death and of the individual's

having, immediately before death, owned a right to acquire a security under such an agreement, and that the individual has included in computing income for the year, shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to an employment that is included in the year;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

74. (1) Section 737.18.39 of the Act is amended by replacing the first paragraph by the following paragraph:

“For the purposes of paragraph *a* of the definition of “qualified patented part” in the first paragraph of section 737.18.36, a corporation has made sustained innovation efforts in relation to an invention if the total of all amounts each of which is an aggregate described in any of subparagraphs *a* to *d* of the first paragraph of section 1029.8.19.13 or in subparagraph *a* of the first paragraph of section 1029.8.19.13.1, reduced as provided in those sections and determined in relation to scientific research and experimental development work undertaken in the particular period described in the second paragraph by the corporation or by another corporation with which it is associated in the taxation year in which the work was undertaken and in respect of which the corporation or the other corporation, as the case may be, is deemed to have paid an amount to the Minister under any of Divisions II to II.3.0.1 of Chapter III.1 of Title III of Book IX is at least \$500,000.”

(2) Subsection 1 has effect from 10 March 2020.

75. Section 737.18.40 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“737.18.40. Subject to the third paragraph, a qualified manufacturing corporation for a taxation year that begins before 1 January 2021 may deduct in computing its taxable income for the year an amount not exceeding the product obtained by multiplying the annual percentage determined in its respect for the year under section 737.18.42 by the aggregate of all amounts each of which is equal, in respect of a qualified property of the corporation, to the lesser of”.

76. (1) The Act is amended by inserting the following Title after section 737.18.42:

“TITLE VII.2.8

“INCENTIVE DEDUCTION FOR THE COMMERCIALIZATION OF INNOVATIONS IN QUÉBEC

“737.18.43. In this Title,

“excluded corporation” for a taxation year means

- (a) a corporation that is exempt from tax for the year under Book VIII; or
- (b) a corporation that would be exempt from tax for the year under section 985, but for section 192;

“gross revenue from the commercialization of an asset” of a corporation for a taxation year means the portion of the corporation’s gross revenue for the year that is reasonably attributable to an establishment of the corporation situated in Québec and that consists of

- (a) a payment (in this Title referred to as a “royalty”) for the use of or the right to use the asset;
- (b) income from the sale, rental or lease of a property incorporating the asset;
- (c) income from the provision of a service intrinsically linked to the asset; and
- (d) an amount obtained as damages in the context of a remedy of a judicial nature relating to the asset;

“protected invention” of a corporation means an invention that meets either of the following conditions:

- (a) the invention is covered by a valid patent or certificate of supplementary protection that was applied for after 17 March 2016 and of which the corporation is the holder under the Patent Act (Revised Statutes of Canada, 1985, chapter P-4) or any other Act having the same effect of a jurisdiction other than Canada; or
- (b) the invention was the subject of an application for a patent or certificate of supplementary protection by the corporation, after 17 March 2016, in accordance with the requirements of an Act referred to in paragraph *a*, and a decision regarding the application is pending;

“protected plant variety” of a corporation means a new plant variety, within the meaning of section 2 of the Plant Breeders’ Rights Act (Statutes of Canada, 1990, chapter 20), that is originated, discovered or developed and that meets either of the following conditions:

(a) the plant variety is the subject of a valid certificate of plant breeder’s rights that was applied for after 10 March 2020 and of which the corporation is the holder under the Plant Breeders’ Rights Act or any other Act having the same effect of a jurisdiction other than Canada; or

(b) the plant variety was the subject of an application for a certificate of plant breeder’s rights by the corporation, after 10 March 2020, in accordance with the requirements of an Act referred to in paragraph *a*, and a decision regarding the application is pending;

“protected software” of a corporation means a computer program, within the meaning of section 2 of the Copyright Act (Revised Statutes of Canada, 1985, chapter 42), in respect of which the following conditions are met:

(a) the corporation is the holder of the copyright on the computer program under the Copyright Act or any other Act having the same effect of a jurisdiction other than Canada; and

(b) the creation date of the computer program is subsequent to 10 March 2020;

“qualified corporation” for a taxation year means a corporation, other than an excluded corporation, that, at a particular time in the year, has an establishment in Québec, carries on a business in Québec and earns income from the commercialization of a qualified intellectual property asset;

“qualified intellectual property asset” of a corporation means an incorporeal property that results from scientific research and experimental development activities carried on in whole or in part in Québec and that is

(a) a protected invention of the corporation;

(b) a protected plant variety of the corporation; or

(c) a protected software of the corporation.

“737.18.44. A qualified corporation for a particular taxation year may deduct, in computing its taxable income for the particular year, the aggregate of all amounts each of which is, in respect of a particular qualified intellectual property asset of the corporation (in this section referred to as the “particular asset”), an amount determined by the formula

$$\{[A \times (B/C)] - D\} \times E \times F.$$

In the formula in the first paragraph,

(a) A is the corporation's income for the particular year;

(b) B is the corporation's gross revenue from the commercialization of the particular asset for the particular year;

(c) C is the corporation's gross revenue for the particular year;

(d) D is the greater of

i. the amount determined by the formula

$$10\% \times \{G - [(H + I) \times (G/J)]\}, \text{ and}$$

ii. the amount determined by the formula

$$25\% \times [H \times (G/J)];$$

(e) E is, subject to the fourth paragraph, the quotient obtained by dividing by seven the total of all fractions each of which is determined, in respect of a year (in subparagraphs *e* and *f* of the third paragraph referred to as a "year concerned") that is either the particular year or any of the six preceding taxation years, by the formula

K/L ; and

(f) F is the rate determined by the formula

$$(M - N)/M.$$

In the formulas in the second paragraph,

(a) G is the amount by which the gross revenue from the commercialization of the corporation's particular asset for the particular year exceeds the aggregate of all amounts each of which is, in respect of the particular asset for the particular year, a royalty or an amount obtained as damages in the context of a remedy of a judicial nature;

(b) H is the corporation's income for the particular year;

(c) I is the amount of the expenditures of a current nature deducted in the particular year by the corporation under section 222;

(d) J is the corporation's gross revenue for the particular year;

(e) K is an amount equal to the lesser of the amount determined under subparagraph *f* for the year concerned and the total of

i. the aggregate of all amounts each of which is the amount of wages paid by the corporation and described in subparagraph *a* of the first paragraph of section 1029.7 for the year concerned,

ii. the aggregate of all amounts each of which is the portion of a consideration paid by the corporation and referred to in any of subparagraphs *b*, *b.1*, *d*, *d.1*, *f*, *f.1*, *h* and *h.1* of the first paragraph of section 1029.7 for the year concerned,

iii. 50% of the aggregate of all amounts, other than an amount described in subparagraph *iv*, each of which is the portion of a consideration paid by the corporation and referred to in any of subparagraphs *c*, *e*, *g* and *i* of the first paragraph of section 1029.7 for the year concerned,

iv. 80% of the aggregate of all amounts each of which is the total or partial amount of an expenditure paid by the corporation and described in subparagraph *b* of the first paragraph of section 1029.8.6 for the year concerned, and

v. the product obtained by multiplying, by the proportion that the business carried on in Québec by the corporation in the year concerned is of the aggregate of its business carried on in Canada or in Québec and elsewhere in the year concerned, as determined under subsection 2 of section 771, half of the aggregate of the amounts that, for the year concerned, are described in neither subparagraph *iii* nor subparagraph *iv* but would be described in either of those subparagraphs if all the scientific research and experimental development work undertaken on behalf of the corporation outside Québec had been undertaken in Québec;

(f) *L* is the greater of \$1 and the total of

i. the aggregate of the amounts that would be described in subparagraph *i* of subparagraph *e* for the year concerned if all the wages paid by the corporation in respect of scientific research and experimental development work had been paid to employees of an establishment situated in Québec,

ii. the aggregate of the amounts that would be described in subparagraph *ii* of subparagraph *e* for the year concerned if all the scientific research and experimental development work undertaken on behalf of the corporation had been undertaken in Québec, and

iii. the product obtained by multiplying, by the proportion that the business carried on in Québec by the corporation in the year concerned is of the aggregate of its business carried on in Canada or in Québec and elsewhere in the year concerned, as determined under subsection 2 of section 771, half of the aggregate of the amounts that, for the year concerned, would be described in subparagraph *iii* or *iv* of subparagraph *e* if all the scientific research and experimental development work undertaken on behalf of the corporation had been undertaken in Québec;

(g) M is the basic rate determined in respect of the corporation for the particular year under section 771.0.2.3.1; and

(h) N is 2%.

Where a corporation has incurred an amount described in any of subparagraphs i to iii of subparagraph *f* of the third paragraph for the first time in the particular year or any of the five preceding taxation years, subparagraph *e* of the second paragraph is to be read as if “seven” were replaced by the number of taxation years included in the period that begins at the beginning of the taxation year in which the corporation first incurred such an amount and ends at the end of the particular year.

For the purposes of subparagraph *e* of the third paragraph, section 1029.7 is to be read without reference to subparagraphs i and ii of subparagraph *b* of its third paragraph.

A corporation may deduct an amount under the first paragraph in computing its taxable income for a taxation year only if it encloses, with the fiscal return it is required to file for the year under section 1000, the prescribed form containing prescribed information.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2020.

77. (1) Section 737.22 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the individual’s eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

78. (1) Section 737.22.0.0.4 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to

in section 48, or as a consequence of the individual's death and of the individual's having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

79. (1) Section 737.22.0.0.8 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual's death and of the individual's having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

80. (1) Section 737.22.0.4 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual's death and of the individual's having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

81. (1) Section 737.22.0.4.8 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the individual’s eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;”.

(2) Subsection 1 has effect from 21 March 2012.

82. (1) Section 737.22.0.8 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the individual’s eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

83. (1) Section 737.22.0.11 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) where the eligible individual has included in computing the eligible individual’s income for the year an amount that is the benefit the eligible individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the eligible individual’s death and of the eligible individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the amount determined in respect of the eligible individual for the year under section 737.22.0.10, the amount of the benefit is, for the purpose of computing the deduction provided for in section 725.2, deemed to be nil;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

84. (1) Section 737.22.0.14 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) if the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and the amount of the benefit is included in the individual’s work income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

85. (1) Section 737.27.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**737.27.1.** If an individual, in respect of whom the Minister of Transport issued a certificate certifying that the individual was an eligible seaman for a taxation year, acquired, at a particular time of that year that is included in a period specified in the certificate, a right to a security, under an agreement referred to in section 48, from the eligible shipowner whose name appears on the certificate or from a person with whom the eligible shipowner is not dealing at arm’s length and, at a later time, the individual is deemed to receive a benefit in a particular taxation year because of the application of any of sections 49 and 50 to 52.1, either in respect of the security or of the transfer or any other disposition of the rights under the agreement, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire the security under the agreement, the following rules apply for the purpose of determining the amount that the individual may deduct under section 737.28 in computing the individual’s taxable income for the particular year, in relation to the amount of that benefit:”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

86. (1) Section 737.28.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purpose of computing the deduction under section 725.2, the amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, either in respect of a security or of the transfer or any other disposition of the rights under the agreement referred to in section 48, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire a security under such an agreement, and that was included by the individual in computing the individual’s income for the year, does not include the part of such an amount included in the amount determined in respect of the individual for the year under section 737.28; and”.

(2) Subsection 1 applies in respect of the acquisition of a security or the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time on 4 March 2010.

87. (1) The Act is amended by inserting the following sections after section 745.4:

“**745.5.** In computing the cost to a taxpayer, at any time, of an interest in a partnership that is property (other than capital property) of the taxpayer, there is to be deducted an amount equal to the aggregate of all amounts each of which is the taxpayer’s share of any loss of the partnership from the disposition by the partnership, or another partnership of which the partnership is directly or indirectly a member, of a share of the capital stock of a corporation (in this section and section 745.6 referred to as the “partnership loss”) in a fiscal period of the partnership that includes that time or a prior fiscal period, computed without reference to sections 741.2, 743 and 744.6, to the extent that the taxpayer’s share of the partnership loss has not previously reduced the taxpayer’s cost of the interest in the partnership because of the application of this section.

“**745.6.** For the purposes of section 745.5, where a taxpayer disposes of an interest in a partnership at a particular time, the taxpayer’s share of a partnership loss is to be computed as if

(a) the fiscal period of each partnership of which the taxpayer is directly or indirectly a member had ended immediately before the time that is immediately before the particular time;

(b) each share of the capital stock of a corporation that was the property of a partnership referred to in paragraph *a* at the particular time had been disposed of by the partnership immediately before the end of that fiscal period for proceeds of disposition equal to its fair market value at the particular time; and

(c) each member of a partnership referred to in paragraph *a* were allocated a share (determined by reference to the member's agreed proportion for the fiscal period referred to in paragraph *a*) of any loss (computed without reference to sections 741.2, 743 and 744.6) in respect of a disposition described in paragraph *b*.

“745.7. For the purposes of section 745.5, where a taxpayer (in this section referred to as the “transferee”) acquires an interest in a partnership at any time from another taxpayer (in this section referred to as the “transferor”), in computing the cost of the partnership interest to the transferee there is to be added an amount equal to the aggregate of all amounts each of which is an amount deducted from the transferor's cost of the partnership interest because of section 745.5, other than an amount to which section 741.2 would apply.”

(2) Subsection 1 has effect from 16 September 2016.

88. (1) Section 752.0.11.1 of the Act is amended by replacing paragraph *w* by the following paragraph:

“(w) on behalf of a person who is the holder of a medical document (as defined in subsection 1 of section 264 of the Cannabis Regulations made under the Cannabis Act (Statutes of Canada, 2018, chapter 16)) to support the person's use of cannabis for medical purposes, for the cost of cannabis, cannabis oil, cannabis plant seeds or cannabis products purchased for medical purposes from a holder of a licence for sale (as defined in that subsection 1).”

(2) Subsection 1 has effect from 17 October 2018.

89. (1) Section 767 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“767. An individual, other than an individual referred to in the second paragraph of section 25 or 26, may deduct from the individual's tax otherwise payable under this Part for a taxation year the aggregate of”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of a dividend received after 31 December 2019.

90. (1) Section 771.1 of the Act is amended, in the first paragraph,

(1) by inserting the following definition in alphabetical order:

““specified farming or fishing income” of a particular corporation for a taxation year means the income of the particular corporation for the year (other than an amount included in computing the particular corporation's income

under section 795) from the sale of the farming products or fishing catches of the particular corporation's farming or fishing business to another corporation with which the particular corporation deals at arm's length;";

(2) by replacing the portion of paragraph *a* of the definition of "specified corporate income" before subparagraph *i* by the following:

"(a) the aggregate of all amounts each of which is the corporation's income from an eligible business for the year (other than its specified farming or fishing income for the year) from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if".

(2) Subsection 1 applies to a taxation year that begins after 21 March 2016.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

91. Section 771.2.1.2.1 of the Act is amended by replacing the fifth paragraph by the following paragraph:

"For the purposes of subparagraph *a* of the first paragraph,

(a) where the number of days in the corporation's particular taxation year is less than 365, the number of remunerated hours determined in respect of the corporation's employees in the particular year is deemed to be equal to the product obtained by multiplying that number otherwise determined by the proportion that 365 is of the number of days in the particular year; and

(b) where the period that begins on 15 March 2020 and ends on 29 June 2020 (in this subparagraph referred to as the "period of closure") is included, in whole or in part, in the corporation's particular taxation year, the number of remunerated hours determined in respect of the corporation's employees in the particular year is deemed to be equal to the product obtained by multiplying that number, otherwise determined without reference to subparagraph *a*, by the proportion that 365 is of the amount by which the number of days in the particular year exceeds the number of days in the period of closure that are included in the particular year."

92. Section 771.2.1.2.2 of the Act is amended by adding the following paragraph at the end:

"For the purposes of the first paragraph, where the period that begins on 15 March 2020 and ends on 29 June 2020 (in this paragraph referred to as the "period of closure") is included, in whole or in part, in the partnership's fiscal period referred to in the first paragraph, the number of remunerated hours determined in respect of the partnership's employees in that fiscal period is

deemed to be equal to the product obtained by multiplying that number, otherwise determined, by the proportion that the number of days in the fiscal period is of the amount by which the number of days in the fiscal period exceeds the number of days in the period of closure that are included in the fiscal period.”

93. (1) Section 772.7 of the Act is amended, in subparagraph *b* of the first paragraph,

(1) by replacing “section 726.35, 726.43 or” in subparagraph *i* by “any of sections 726.43 to 726.43.2 and”;

(2) by striking out “726.33,” in subparagraph *ii*.

(2) Paragraph 1 of subsection 1 has effect from 10 March 2020, except where it strikes out, in subparagraph *i* of subparagraph *b* of the first paragraph of section 772.7 of the Act, the reference to section 726.35 of the Act.

94. (1) Section 772.9 of the Act is amended, in subparagraph *ii* of paragraph *a*,

(1) by replacing “section 726.35, 726.43 or” in subparagraph 1 by “any of sections 726.43 to 726.43.2 and”;

(2) by striking out “726.33,” in subparagraph 2.

(2) Paragraph 1 of subsection 1 has effect from 10 March 2020, except where it strikes out, in subparagraph 1 of subparagraph *ii* of paragraph *a* of section 772.9 of the Act, the reference to section 726.35 of the Act.

95. (1) Section 772.11 of the Act is amended, in subparagraph *ii* of subparagraph *a* of the second paragraph,

(1) by replacing “section 726.35, 726.43 or” in subparagraph 1 by “any of sections 726.43 to 726.43.2 and”;

(2) by striking out “726.33,” in subparagraph 2.

(2) Paragraph 1 of subsection 1 has effect from 10 March 2020, except where it strikes out, in subparagraph 1 of subparagraph *ii* of subparagraph *a* of the second paragraph of section 772.11 of the Act, the reference to section 726.35 of the Act.

96. Section 772.12 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the amount by which the corporation’s tax otherwise payable under this Part for the year exceeds any amount deducted under section 772.6 in computing the corporation’s tax payable under this Part for the year.”

97. Section 776.1.5.0.16 of the Act is amended by replacing paragraph *b* of the definition of “eligible individual” in the first paragraph by the following paragraph:

“(b) holds the eligible employment in the year and is resident in an eligible region throughout the period that begins at the end of 31 December of the last taxation year for which the individual may deduct an amount from the individual’s tax otherwise payable under this chapter, or is deemed to have paid an amount to the Minister on account of the individual’s tax payable under Division II.20 of Chapter III.1 of Title III of Book IX, as it read before being repealed, and that ends at the end of 31 December of the year;”.

98. Section 776.1.5.0.17 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph i of paragraph *b* by the following subparagraph:

“(2) the amount by which \$8,000 exceeds the aggregate of all amounts each of which is an amount that the individual has deducted from the individual’s tax otherwise payable under this chapter or is deemed to have paid to the Minister on account of the individual’s tax payable under Division II.20 of Chapter III.1 of Title III of Book IX, as it read before being repealed, for a preceding taxation year, and”;

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

“(2) the amount by which \$10,000 exceeds the aggregate of all amounts each of which is either an amount that the individual has deducted from the individual’s tax otherwise payable under this chapter or is deemed to have paid to the Minister on account of the individual’s tax payable under Division II.20 of Chapter III.1 of Title III of Book IX, as it read before being repealed, for a preceding taxation year, or the amount determined for the year in accordance with subparagraph i.”

99. Title III.1 of Book V of Part I of the Act, comprising sections 776.1.5.1 to 776.1.5.6, is repealed.

100. (1) Section 779 of the Act is replaced by the following section:

“**779.** Except for the purposes of sections 752.0.2, 752.0.7.1 to 752.0.10 and 752.0.11 to 752.0.13.0.1, Division II of Chapter II.1 of Title I of Book V, Chapter V of Title III of Book V, the second paragraph of sections 776.41.14 and 776.41.21, sections 935.4 and 935.15 and Divisions II.8.3, II.11.1, II.11.7.2 to II.11.10, II.12.1 to II.17.1, II.17.3 to II.19 and II.25 to II.27 of Chapter III.1 of Title III of Book IX, the taxation year of a bankrupt is deemed to begin on the date of the bankruptcy and the current taxation year is deemed, if the bankrupt is an individual other than a succession that is a graduated rate estate, to end on the day immediately before the date of the bankruptcy.”

(2) Subsection 1 applies from the taxation year 2020. However, where section 779 of the Act applies

(1) to the taxation year 2020, it is to be read as if “II.11.4, II.11.5,” were inserted after “II.11.1.”; or

(2) before 2 June 2021, it is to be read as if “II.19” were replaced by “II.20”.

101. (1) The Act is amended by inserting the following Title after section 796:

“TITLE II.1

“CONTINUANCE OF THE CANADIAN WHEAT BOARD

“CHAPTER I

“INTERPRETATION AND GENERAL RULES

“796.1. In this Title,

“application for continuance” means the application for continuance referred to in paragraph *a* of the definition of “Canadian Wheat Board continuance”;

“Canadian Wheat Board” means the corporation referred to in subsection 1 of section 4 of the Canadian Wheat Board (Interim Operations) Act, enacted under section 14 of the Marketing Freedom for Grain Farmers Act (Statutes of Canada, 2011, chapter 25), as that section 4 read before being repealed, that is continued under the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter 44) pursuant to the application for continuance;

“Canadian Wheat Board continuance” means the series of transactions or events that includes

(a) the application for continuance under the Canada Business Corporations Act that is

i. made by the corporation referred to in subsection 1 of section 4 of the Canadian Wheat Board (Interim Operations) Act, as it read before being repealed, and

ii. approved by the Minister of Agriculture and Agri-Food of Canada under Part 3 of the Marketing Freedom for Grain Farmers Act;

(b) the issuance of a note or other evidence of indebtedness by the Canadian Wheat Board to the eligible trust; and

(c) the disposition of the eligible debt by the eligible trust, in the same taxation year of the trust in which the eligible debt is issued to it, in exchange for consideration that includes the issuance of shares by the Canadian Wheat

Board that have a total fair market value at the time of their issuance that is equal to the amount by which the principal amount of the eligible debt exceeds \$10,000,000;

“eligible debt” means a note or other evidence of indebtedness referred to in paragraph *b* of the definition of “Canadian Wheat Board continuance”;

“eligible share” means a common share of the capital stock of the Canadian Wheat Board that is issued in exchange for the eligible debt in accordance with paragraph *c* of the definition of “Canadian Wheat Board continuance”;

“eligible trust”, at a particular time, means a trust that meets the following conditions:

- (a) it was established in connection with the application for continuance;
- (b) it is resident in Canada at the particular time;
- (c) immediately before it acquired the eligible debt, it held only property of nominal value;
- (d) it is not exempt, in accordance with Book VIII, from tax on its taxable income for any period in its taxation year that includes the particular time;
- (e) all of the interests of beneficiaries under the trust at the particular time are described by reference to units that are eligible units in the trust;
- (f) the only persons who have acquired an interest as a beneficiary under the trust before the particular time are persons who were participating farmers at the time they acquired the interest;
- (g) all or substantially all of the fair market value of its property at the particular time is based on the value of property that is
 - i. eligible debt,
 - ii. shares of the capital stock of the Canadian Wheat Board, or
 - iii. property described in paragraph *a* or *b* of the definition of “qualified investment” in section 204 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or a deposit with a savings and credit union;
- (h) the property that it has paid or distributed at or before the particular time to a beneficiary under the trust in satisfaction of the beneficiary’s eligible unit in the trust is
 - i. money denominated in Canadian dollars, or
 - ii. shares distributed as an eligible wind-up distribution of the trust; and

(i) at no time in its taxation year that includes the particular time is any other trust an eligible trust;

“eligible unit”, in a trust at a particular time, means a unit that describes all or part of an interest as a beneficiary under the trust, where

(a) the total of all amounts each of which is the value of a unit at the time it was issued by the trust to a participating farmer does not exceed the amount by which the principal amount of the eligible debt exceeds \$10,000,000; and

(b) all of the interests as a beneficiary under the trust are fixed interests, as defined in section 21.0.5, in the trust;

“eligible wind-up distribution”, of a trust, means a distribution of property by the trust to a person where

(a) the distribution includes a share of the capital stock of the Canadian Wheat Board that is listed on a designated stock exchange;

(b) the only property (other than a share described in paragraph *a*) distributed by the trust on the distribution is money denominated in Canadian dollars;

(c) the distribution results from the disposition of all of the person’s interests as a beneficiary under the trust; and

(d) the trust ceases to exist immediately after the distribution or immediately after the last of a series of eligible wind-up distributions (determined without reference to this paragraph) of the trust that includes the distribution;

“participating farmer”, in respect of a trust at a particular time, means a person who

(a) is eligible to receive units of the trust pursuant to the plan under which the trust directs its trustees to grant units to persons who have delivered grain after 31 July 2013 under a contract with the Canadian Wheat Board; and

(b) is engaged in the production of grain or is entitled, as lessor, vendor or hypothecary creditor or mortgagee, to grain produced by a person engaged in the production of grain or to any share of that grain;

“person” includes a partnership.

“796.2. Where, at a particular time, an eligible trust acquires eligible debt, the principal amount of the eligible debt is deemed not to be included in computing the income of the eligible trust for its taxation year that includes the particular time.

“796.3. Where, at a particular time, an eligible trust disposes of eligible debt in exchange for consideration that includes the issuance of eligible shares, the following rules apply:

(a) for the purpose of computing the income of the eligible trust for its taxation year that includes that time

i. an amount, in respect of the disposition of the eligible debt, equal to the fair market value of all property (other than eligible shares) received on the exchange is included,

ii. no amount in respect of the disposition of the eligible debt is included (other than an amount described in subparagraph i), and

iii. no amount in respect of the receipt of the eligible shares is included;

(b) the cost to the eligible trust of each eligible share is deemed to be nil;

(c) in computing the paid-up capital in respect of the class of the capital stock of the Canadian Wheat Board that includes the eligible shares, at a particular time after the shares are issued, an amount equal to the amount of the paid-up capital in respect of that class at the time the shares are issued must be deducted;

(d) section 467 does not apply in respect of property

i. that is held by the trust in a taxation year that ends at or after the particular time, and

ii. that is received by the trust on the exchange or is a substitute for property described in subparagraph i; and

(e) sections 505, 506 and 508 and Divisions I to IV.2 of Chapter IV of Title IX do not apply at the particular time in respect of eligible shares.

“796.4. Where a trust is an eligible trust at a particular time in a taxation year, the following rules apply:

(a) in computing the trust’s income for the year, no deduction may be made under paragraph *a* of section 657 or section 657.1, except to the extent of the income of the trust for the year (determined without reference to that paragraph or section) that is paid in the year, provided that the trust is an eligible trust at the beginning of the following taxation year;

(b) each property held by the trust that is an eligible debt or an eligible share is deemed to have a cost amount to the trust of nil;

(c) if the trust disposes of a property, the following rules apply:

i. subject to section 796.14, it is deemed to have disposed of the property for proceeds equal to the fair market value of the property immediately before the disposition,

ii. the gain, if any, of the trust from the disposition is deemed not to be a capital gain and must be included in computing the trust's income for the trust's taxation year that includes the time of disposition, and

iii. the loss, if any, of the trust from the disposition is deemed not to be a capital loss and must be deducted in computing the trust's income for the trust's taxation year that includes the time of disposition;

(d) the trust is deemed not to be a

i. personal trust,

ii. unit trust,

iii. trust prescribed for the purposes of section 688, or

iv. trust any interest in which is an excluded right or interest for the purposes of Chapter I of Title I.1; and

(e) subparagraph *d* of the second paragraph of section 248 does not apply in respect of eligible units in the trust.

“796.5. Where, at a particular time, a participating farmer acquires an eligible unit in an eligible trust from the eligible trust, the following rules apply:

(a) no amount in respect of the acquisition of the eligible unit is included in computing the income of the participating farmer; and

(b) the cost amount to the participating farmer of the eligible unit is deemed to be nil.

“796.6. Where a participating farmer has not received, immediately before the participating farmer's death, an eligible unit in an eligible trust for which the participating farmer was eligible—pursuant to the plan under which the eligible trust directs its trustees to grant units to persons who have delivered grain after 31 July 2013 under a contract with the Canadian Wheat Board—and the eligible trust issues the unit to the succession that arose on and as a consequence of the death, the following rules apply:

(a) the participating farmer is deemed to have acquired the unit at the time that is immediately before the time that is immediately before the death, as a participating farmer from the eligible trust, and to own the unit at the time that is immediately before the death;

(b) for the purposes of paragraph *f* of the definition of “eligible trust” in section 796.1, the succession is deemed not to have acquired the unit from the trust; and

(c) for the purposes of subparagraph *c* of the first paragraph of section 796.8 and the second paragraph of that section, the succession is deemed to have acquired the eligible unit on and as a consequence of the death.

“796.7. Where a person disposes of an eligible unit in a trust that is an eligible trust at the time of the disposition, the following rules apply:

(a) the gain, if any, of the person from the disposition is deemed not to be a capital gain and must be included in computing the person’s income for the person’s taxation year that includes the time of disposition; and

(b) the loss, if any, of the person from the disposition is deemed not to be a capital loss and must be deducted in computing the person’s income for the person’s taxation year that includes the time of disposition.

“796.8. Where, immediately before an individual’s death, the individual owns an eligible unit that the individual acquired as a participating farmer from an eligible trust, the following rules apply:

(a) the individual is deemed to dispose of the eligible unit immediately before death (such a disposition being referred to in this section as the “particular disposition”);

(b) where the conditions of the second paragraph are met, the following rules apply:

- i. the individual’s gain from the disposition is deemed to be nil,
- ii. the cost amount to the succession of the eligible unit is deemed to be nil,
- iii. any amount that is included in computing the succession’s income (determined without reference to this subparagraph, paragraphs *a* and *b* of section 657 and section 657.1) for a taxation year from a source that is an eligible unit is, despite section 652, deemed to have become payable in that taxation year by the succession to the spouse, and not to have become payable to any other beneficiary,
- iv. the distribution is deemed to be a disposition by the succession of the eligible unit for proceeds equal to the cost amount to the succession of the unit,
- v. the part of the spouse’s interest as a beneficiary under the succession that is disposed of as a result of the distribution is deemed to be disposed of for proceeds of disposition equal to the cost amount to the spouse of that part immediately before the disposition,
- vi. the cost amount to the spouse of the eligible unit is deemed to be nil, and
- vii. the spouse is deemed to have acquired the eligible unit as a participating farmer from the eligible trust, except for the purposes of the second paragraph; and

(c) where not all the conditions of the second paragraph are met, the following rules apply:

i. the individual's proceeds from the particular disposition are deemed to be equal to the fair market value of the unit immediately before the particular disposition,

ii. the gain from the particular disposition is deemed to be included, under section 428 and not under any other provision, in computing the individual's income for the individual's taxation year in which the individual dies,

iii. section 1032 applies in respect of the deceased individual in relation to the particular disposition as if a reference in that section to sections 433 to 435 included a reference to section 428 in the application of section 1032 to the gain from the particular disposition, and

iv. the person who acquires the eligible unit as a consequence of the individual's death is deemed to have acquired the eligible unit at the time of the death at a cost equal to the individual's proceeds, described in subparagraph i, from the particular disposition.

The conditions to which subparagraphs *b* and *c* of the first paragraph refer are as follows:

(a) the individual is resident in Canada immediately before the individual's death;

(b) the individual's succession that is a graduated rate estate acquires the eligible unit on and as a consequence of the death;

(c) the individual's legal representative makes a valid election under subparagraph iii of paragraph *c* of subsection 8 of section 135.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) that paragraph *b* of that subsection 8 not apply to the individual in respect of the particular disposition;

(d) the succession distributes the eligible unit to the individual's spouse at a time at which the succession is the individual's succession that is a graduated rate estate;

(e) the individual's spouse is resident in Canada at the time of the distribution; and

(f) the succession does not dispose of the unit before the distribution.

Chapter V.2 of Title II of Book I applies in relation to an election referred to in subparagraph *c* of the second paragraph.

“796.9. Where an eligible unit in an eligible trust that was acquired by a participating farmer from the eligible trust is disposed of by the participating farmer (otherwise than under a disposition described in subparagraph *a* of the first paragraph of section 796.8, paragraph *d* of section 796.10 or paragraph *b* of section 796.11), the following rules apply:

(a) the participating farmer’s proceeds from the disposition are deemed to be equal to the fair market value of the unit immediately before the disposition;

(b) where the disposition results in a distribution of money denominated in Canadian dollars by the trust to the participating farmer in a taxation year of the trust, the money is proceeds from the disposition in that taxation year of other property of the trust and, at the time of the disposition, the participating farmer is not a person described in any of clauses A to C of subparagraph ii of paragraph *b* of subsection 4 of section 135.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the trust’s gain, if any, from the disposition of the other property is reduced to the extent that the proceeds of disposition so distributed would, in the absence of this paragraph, be included under section 663 in computing the participating farmer’s income for the taxation year of the participating farmer in which the taxation year of the trust ends; and

(c) where the participating farmer is a Canadian-controlled private corporation, the gain from the disposition is, for the purposes of Title II of Book V, deemed to be income from an eligible business.

“796.10. Where, at a particular time, an eligible trust distributes property as an eligible wind-up distribution of the trust to a person, the following rules apply:

(a) section 688.1 does not apply in respect of the distribution;

(b) the trust is deemed to have disposed of the property for proceeds of disposition equal to its fair market value at the particular time;

(c) despite section 652, the trust’s gain from the disposition of the property is deemed to have become payable at the particular time by the trust to the person, and not to have become payable to any other beneficiary;

(d) the person is deemed to have acquired the property at a cost equal to the trust’s proceeds from the disposition;

(e) the person’s proceeds from the disposition of the eligible unit, or part of it, that results from the distribution are deemed to be equal to the cost amount of the unit to the person immediately before the particular time; and

(f) no part of the trust’s gain from the disposition of the property is to be included in the cost to the person of the property, other than as determined by paragraph *d*.

“796.11. Where a trust ceases to be an eligible trust at a particular time, the following rules apply:

(a) section 999.1 applies to the trust as if

i. it ceased at the particular time to be exempt from tax under this Part on its taxable income, and

ii. paragraph *e* of that section included a reference to the provisions of this Title; and

(b) each person who holds at the particular time an eligible unit in the trust is deemed to

i. dispose of, at the time that is immediately before the time that is immediately before the particular time, each of the eligible units for proceeds equal to the cost amount of the unit to the person, and

ii. reacquire the eligible unit at the time that is immediately before the particular time at a cost equal to the fair market value of the unit at the time that is immediately before the particular time.

“796.12. Where, at a particular time, the eligible trust holds an eligible share (or another share of the Canadian Wheat Board acquired before the particular time as a stock dividend) and the Canadian Wheat Board issues, as a stock dividend paid in respect of such a share, a share of a class of its capital stock, the amount by which the paid-up capital is increased—in respect of the issuance of all shares paid by the Canadian Wheat Board to the eligible trust as a stock dividend or any other stock dividend paid to other shareholders in connection with that stock dividend—for all classes of shares of the Canadian Wheat Board is, for the purposes of this Act, deemed to be no more than \$1.

“796.13. The rules set out in section 796.14 apply in respect of the disposition by an eligible trust of all of the shares (in this section and section 796.14 referred to collectively as the “old shares” and individually as an “old share”) of a class of the capital stock of the Canadian Wheat Board owned by the eligible trust where

(a) the disposition of the old shares results from the acquisition, cancellation or redemption in the course of a reorganization of the capital of the Canadian Wheat Board;

(b) the Canadian Wheat Board issues to the eligible trust, in exchange for the old shares, shares (in this section and section 796.14 referred to collectively as the “new shares” and individually as a “new share”) of a class of the capital stock of the Canadian Wheat Board the terms and conditions of which—including the entitlement to receive an amount on an acquisition, cancellation or redemption—are in all material respects the same as those of the old shares;

(c) the amount that is the total fair market value of all of the new shares acquired by the eligible trust on the exchange is equal to the total fair market value of all of the old shares disposed of by the eligible trust; and

(d) the amount that is the total paid-up capital in respect of all of the new shares acquired by the eligible trust on the exchange is equal to the amount that is the total paid-up capital in respect of all of the old shares disposed of on the exchange.

“796.14. The rules to which section 796.13 refers in respect of an eligible trust’s exchange of an old share for a new share are as follows:

(a) the old share is deemed to be disposed of by the eligible trust for proceeds of disposition equal to its cost amount to the eligible trust;

(b) the new share acquired for the old share referred to in paragraph *a* is deemed to be acquired for a cost equal to the amount referred to in that paragraph;

(c) where the old share is an eligible share, the new share is deemed to be an eligible share; and

(d) where new shares are deemed to be eligible shares because of paragraph *c* and those shares are included in a class that includes other shares that are not eligible shares, those eligible shares are deemed to have been issued in a separate series of the class and the other shares are deemed to have been issued in a separate series of the class.

“796.15. Where a trust is deemed to cease, at a particular time, to be an eligible trust under paragraph *b* of subsection 16 of section 135.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), it is deemed to cease, at the particular time, to be an eligible trust for the purposes of this Title.”

(2) Subsection 1 has effect from 1 July 2015. However, where section 796.8 of the Act applies before 31 December 2015, it is to be read as if “succession that is a graduated rate estate” in subparagraphs *b* and *d* of the second paragraph were replaced by “succession”.

102. Section 832.25 of the Act is amended by replacing the portion before paragraph *a* by the following:

“832.25. For the purposes of sections 6.2, 21.2 to 21.3.1, 83.0.3, 93.3.1 and 93.4, Division X.1 of Chapter III of Title III of Book III, sections 175.9, 222 to 230.0.0.2, 237 to 238.1, 308.0.1 to 308.6, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, sections 564.2 to 564.4.2 and 727 to 737 and paragraph *f* of section 772.13, control of an insurance corporation and each corporation controlled by it is deemed not to be acquired solely because of the acquisition of shares of the capital stock of the insurance

corporation, in connection with the demutualization of the insurance corporation, by a particular corporation that at a particular time becomes a holding corporation in connection with the demutualization where, immediately after the particular time.”.

103. (1) Section 851.36 of the Act is amended by replacing “64%” in subparagraph *a* of the first paragraph by “60%”.

(2) Subsection 1 applies from the taxation year 2016.

104. (1) Section 851.37 of the Act is amended by replacing “64%” in paragraph *a* by “60%”.

(2) Subsection 1 applies from the taxation year 2016.

105. (1) Section 935.1 of the Act is amended, in the first paragraph,

(1) by replacing “\$25,000” in paragraph *h* of the definition of “regular eligible amount” and in paragraph *g* of the definition of “supplemental eligible amount” by “\$35,000”;

(2) by adding the following paragraph at the end of the definition of “excluded withdrawal”:

“(d) a particular amount, other than an eligible amount, received while the individual was resident in Canada and in a calendar year if

i. the particular amount would be a regular eligible amount if section 935.2.1 were read without reference to subparagraph iii of its paragraph *a*,

ii. a payment, other than an excluded premium, equal to the particular amount is made by the individual under a retirement plan that is, at the end of the taxation year of the payment, a registered retirement savings plan under which the individual is the annuitant, and

iii. the payment is made before the end of the second calendar year after the calendar year that includes the particular time referred to in section 935.2.1;”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2019 in respect of an amount received after 19 March 2019.

(3) Paragraph 2 of subsection 1 applies in respect of an amount received after 31 December 2019.

106. (1) The Act is amended by inserting the following section after section 935.2:

“935.2.1. For the purposes of the definition of “regular eligible amount” in the first paragraph of section 935.1 and despite subparagraph *a.1* of the first paragraph of section 935.2, the following rules apply:

(*a*) an individual and the individual’s spouse are deemed not to have an owner-occupied home in a period ending before the particular time referred to in the definition of that expression if

i. at the particular time, the individual has been living separate and apart from the individual’s spouse, because of a breakdown of their marriage, for a period of at least 90 days and began living separate and apart from the individual’s spouse in the calendar year that includes the particular time or at any time included in any of the four preceding calendar years,

ii. in the absence of this section, the individual would not be precluded from having a regular eligible amount because of the application of paragraph *f* of the definition of that expression in respect of a spouse (other than the spouse referred to in subparagraph *i*), and

iii. where the individual has an owner-occupied home at the particular time,

(1) the home is not the qualifying home referred to in the definition of that expression and the individual disposes of the home no later than the end of the second calendar year after the calendar year that includes the particular time, or

(2) the individual acquires the spouse’s right in the home; and

(*b*) where an individual to whom paragraph *a* applies has an owner-occupied home at the particular time referred to in that paragraph and the individual acquires the spouse’s right in the home, the individual is deemed for the purposes of paragraphs *c* and *d* of the definition of that expression to have acquired a qualifying home on the date that the individual acquired the right.”

(2) Subsection 1 applies in respect of an amount received after 31 December 2019.

107. (1) Section 935.3 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the aggregate of all amounts, other than excluded premiums, repayments to which paragraph *b* or *d* of the definition of “excluded withdrawal” in the first paragraph of section 935.1 applies and amounts paid by the individual in the first 60 days of the year that can reasonably be considered to have been deducted in computing the individual’s income, or designated under this section, for the preceding taxation year, paid by the individual in the year or within 60 days after the end of the year under a retirement savings plan that is at the

end of the year or the following taxation year a registered retirement savings plan under which the individual is the annuitant; and”.

(2) Subsection 1 applies in respect of a repayment made after 31 December 2019.

108. (1) Section 935.12 of the Act is amended by replacing paragraph *b* of the definition of “excluded premium” in the first paragraph by the following paragraph:

“(b) was a repayment to which paragraph *b* or *d* of the definition of “excluded withdrawal” in the first paragraph of section 935.1 applies;”.

(2) Subsection 1 applies in respect of a repayment made after 31 December 2019.

109. (1) The Act is amended by inserting the following section after section 935.24:

“935.24.1. Where tax is payable under this Part for a taxation year because of section 935.22 by a trust that is governed by a tax-free savings account that carries on a business at any time in the taxation year, the following rules apply:

(a) the holder of the tax-free savings account is solidarily liable with the trust to pay each amount payable under this Act by the trust that is attributable to that business; and

(b) the liability of the issuer, within the meaning of subsection 1 of section 146.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), at any time for amounts payable under this Act in respect of that business must not exceed the aggregate of

i. the amount of property of the trust that the issuer is in possession or control of at that time in its capacity as legal representative of the trust, and

ii. the total amount of all distributions of property from the trust on or after the date that the notice of assessment was sent in respect of the taxation year and before that time.”

(2) Subsection 1 applies from the taxation year 2019.

110. The Act is amended by inserting the following section after section 961.1.5.0.2:

“961.1.5.0.3. The minimum amount under a retirement income fund for the taxation year 2020 is 75% of the amount that would, but for this section, be the minimum amount under the fund for that year.

The first paragraph does not apply in respect of a retirement income fund for the purposes of section 961.17.0.1, paragraph *k* of the definition of “remuneration” in section 1015R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) and subparagraph *a* of the second paragraph of section 1015R21 of that regulation.”

III. (1) The Act is amended by inserting the following section after section 965.0.24:

“965.0.24.1. Where a member of a pooled registered pension plan or an employer in relation to the plan has, at any time in a taxation year, received a distribution from the member’s account under the plan that is a return of a contribution described in clause A or B of subparagraph ii of paragraph *d* of subsection 3 of section 147.5 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the contribution is deemed not to be a contribution made by the member or the employer, as the case may be, to the plan to the extent that the contribution is not deducted in computing the member’s or the employer’s income, as the case may be, for the year or a preceding taxation year.”

(2) Subsection 1 has effect from 14 December 2012.

II2. (1) Section 967 of the Act is amended by replacing paragraph *d* by the following paragraph:

“(d) a policyholder with an interest in a life insurance policy issued after 31 December 2016 that gives rise to an entitlement of the policyholder (as a policyholder, beneficiary or assignee, as the case may be) to receive all or a portion of an excess described in subparagraph iv is deemed, at a particular time, to dispose of a part of the interest and to be entitled to receive proceeds of the disposition equal to all or a portion of that excess, as the case may be, if

i. the policy is an exempt policy,

ii. a death benefit, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), under a coverage, within the meaning of paragraph *a* of the definition of that expression in the first paragraph of that section 92.11R1, under the policy is paid at the particular time,

iii. the payment referred to in subparagraph ii results in the termination of the coverage but not the policy, and

iv. the amount of the fund value benefit, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act, paid in respect of the coverage at the particular time exceeds

(1) in the case where there is no policy anniversary, within the meaning of section 92.11R1 of that Regulation, before the date of death of the individual whose life is insured under the coverage, the amount that would be determined—

on the policy anniversary that is on or that first follows that date of death, as the case may be, and as though the coverage were not terminated—in respect of the coverage under subparagraph 1 of subparagraph *i* of subparagraph *b* of the second paragraph of section 92.19R4 of that Regulation, or

(2) in any other case, the amount that is determined—on the last policy anniversary before the date of death of the individual whose life is insured under the coverage—in respect of the coverage under subparagraph 1 of subparagraph *i* of subparagraph *b* of the second paragraph of section 92.19R4 of that Regulation as that subparagraph 1 applies in respect of subparagraph *ii* of subparagraph *b* of the first paragraph of section 92.19R1 of that Regulation.”

(2) Subsection 1 has effect from 14 December 2017.

113. (1) Section 967.1 of the Act is amended by replacing the portion before paragraph *b* by the following:

“967.1. For the purpose of determining, as of a particular time, whether a life insurance policy (other than an annuity contract) issued before 1 January 2017 is treated as issued after 31 December 2016 for the purposes of this Title (except this section), Divisions I, II and IV of Chapter IV of Title XI of the Regulation respecting the Taxation Act (chapter I-3, r. 1) (except sections 92.19R6.3 and 92.19R6.4) and Chapter VIII of Title XXXV of that Regulation, the policy is deemed to be a policy issued at the particular time if the particular time is the first time after 31 December 2016 at which life insurance—in respect of a life, or two or more lives jointly insured, and in respect of which a particular schedule of premium or cost of insurance rates applies—is

(*a*) if the life insurance policy is a term insurance policy, converted to permanent life insurance within the policy; or”.

(2) Subsection 1 has effect from 14 December 2017. In addition, where section 967.1 of the Act applies after 15 December 2014 and before 14 December 2017, it is to be read as if “(except section 92.19R6.3)” were inserted after “(chapter I-3, r. 1)” in the portion before paragraph *a*.

114. (1) Section 976.0.2 of the Act is amended

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

“976.0.2. For the purposes of paragraph *i* of section 336 and sections 976 and 976.0.1, a particular amount is deemed to be a repayment made immediately before a particular time by a taxpayer in respect of a policy loan in respect of a life insurance policy if”;

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

“(b) the taxpayer disposes of a part of the taxpayer’s interest in the policy at the particular time;”.

(2) Subsection 1 has effect from 14 December 2017.

115. (1) Section 976.1 of the Act is amended by replacing paragraph *j* by the following paragraph:

“(j) in the case of a policy that is issued after 31 December 2016 and is not an annuity contract, if a death benefit, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act, under a coverage, within the meaning of paragraph *a* of the definition of that expression in the first paragraph of that section 92.11R1, under the policy is paid before that time as a consequence of the death of an individual whose life was insured under the coverage (and, in the case where the particular time at which the policy is issued is determined under section 967.1, at or after that latter particular time) and the payment results in the termination of the coverage, the amount determined under section 976.2 with respect to the coverage.”

(2) Subsection 1 has effect from 14 December 2017.

116. (1) Section 976.2 of the Act is amended by replacing subparagraphs *b* to *f* of the second paragraph by the following subparagraphs:

“(b) B is the amount of the fund value of the policy, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), paid in respect of the coverage, within the meaning of paragraph *a* of the definition of that expression in the first paragraph of section 92.11R1 of that Regulation, on the termination;

“(c) C is the aggregate of all amounts—each of which is an amount in respect of a coverage, within the meaning of paragraph *b* of the definition of that expression in the first paragraph of section 92.11R1 of the Regulation respecting the Taxation Act, in respect of a specific life or two or more specific lives jointly insured under the coverage referred to in paragraph *j* of section 976.1—that would be the present value, determined for the purposes of Division II of Chapter IV of Title XI of that Regulation, on the last policy anniversary, within the meaning of that section 92.11R1, on or before the termination, of the fund value of the coverage, within the meaning of that section 92.11R1, if the fund value of the coverage on that policy anniversary were equal to the fund value of the coverage on the termination;

“(d) D is the aggregate of all amounts—each of which is an amount in respect of a coverage, within the meaning of paragraph *b* of the definition of that expression in the first paragraph of section 92.11R1 of the Regulation respecting the Taxation Act (in this subparagraph referred to as a “particular coverage”) in respect of a specific life or two or more specific lives jointly

insured under the coverage referred to in paragraph *j* of section 976.1—that, on the policy anniversary referred to in subparagraph *c*, would be determined under subparagraph *c* of the fourth paragraph of section 92.11R1.1 of that Regulation in respect of the particular coverage, if the death benefit under the particular coverage, and the fund value of the coverage, within the meaning of that section 92.11R1, on that policy anniversary were equal to the death benefit under the particular coverage and the fund value of the coverage, respectively, on the termination;

“(e) E is the amount that would be, on the policy anniversary referred to in subparagraph *c*, the net premium reserve, within the meaning of section 92.11R1 of the Regulation respecting the Taxation Act, determined in respect of the policy for the purposes of Division II of Chapter IV of Title XI of that Regulation, if the fund value benefit, within the meaning of that section 92.11R1, under the policy, the death benefit under each coverage, within the meaning of paragraph *b* of the definition of that expression in the first paragraph of that section 92.11R1, and the fund value of each coverage, within the meaning of that section 92.11R1, on that policy anniversary were equal to the fund value benefit, the death benefit under each coverage and the fund value of each coverage, respectively, under the policy on the termination; and

“(f) F is the amount determined under section 977.1 in respect of a disposition before that time of the interest because of paragraph *d* of section 967 in respect of the payment in respect of the fund value benefit under the policy paid in respect of the coverage, within the meaning of paragraph *a* of the definition of that expression in the first paragraph of section 92.11R1 of the Regulation respecting the Taxation Act, on the termination.”

(2) Subsection 1 has effect from 14 December 2017. In addition, where section 976.2 of the Act applies after 15 December 2014 and before 14 December 2017, it is to be read as if “subparagraph *f*” in subparagraph *d* of the second paragraph were replaced by “subparagraph *c*”.

117. (1) Section 1010 of the Act is amended

(1) by inserting the following paragraph after paragraph *a.1* of subsection 2:

“(a.1.1) within nine years after the later day referred to in paragraph *a* or, in the case of a taxpayer referred to in paragraph *a.0.1*, within ten years after that day, where

i. a redetermination of the taxpayer’s tax was required to be made by the Minister in accordance with section 1012, or should have been so made if the taxpayer had claimed an amount under that section within the prescribed time limit, in order to take into account a deduction claimed under sections 727 to 737 in respect of a loss for a subsequent taxation year,

ii. a redetermination of the taxpayer's tax was made, or a notification that no tax is payable was issued to the taxpayer, for the subsequent taxation year referred to in subparagraph i, after the period referred to in paragraph *a* or *a.0.1* of subsection 2 in respect of the subsequent taxation year as a consequence of a transaction involving the taxpayer and a person not resident in Canada with whom the taxpayer was not dealing at arm's length, and

iii. the tax redetermination or the notification, referred to in subparagraph ii, reduced the amount of the loss for the subsequent taxation year;”;

(2) by replacing subsection 3 by the following subsection:

“(3) However, the Minister may, under any of paragraphs *a.1*, *a.1.1* and *a.2* of subsection 2 or subsection 2.1, make a reassessment or an additional assessment beyond the period referred to in paragraph *a* or *a.0.1* of subsection 2 only to the extent that the reassessment or additional assessment may reasonably be regarded as relating to the tax redetermination referred to in that paragraph *a.1* or subsection 2.1, to the reduction referred to in subparagraph iii of that paragraph *a.1.1* or to the claim or deduction referred to in that paragraph *a.2*, as the case may be.”

(2) Subsection 1 applies to a taxation year for which a redetermination of the tax for the year was required to be made in accordance with section 1012 of the Act, or should have been so made if the taxpayer had claimed an amount under that section within the prescribed time limit, in order to take into account a deduction claimed under sections 727 to 737 of the Act in respect of a loss for a subsequent taxation year that ends after 26 February 2018.

118. (1) The Act is amended by inserting the following section after section 1010.0.0.1:

“1010.0.0.2. Despite the expiry of the time limits provided for in section 1010, where a taxpayer, other than a real estate investment trust within the meaning of the first paragraph of section 1129.70, or a partnership of which the taxpayer is a member, directly or indirectly through one or more partnerships, disposes, in a taxation year or a fiscal period that ends in a taxation year, as the case may be, of immovable property, where the property is, in the case where the disposition is made by a corporation or a partnership, capital property of the corporation or partnership and where any of the failures provided for in the second paragraph occurs, the Minister may, subject to the third paragraph, redetermine the taxpayer's tax, interest and penalties for the year under this Part that arise from that failure and make a reassessment or an additional assessment, provided the reassessment or additional assessment is made before the end of the three-year period that begins on the day on which the following documents are filed:

(*a*) where the immovable property is referred to in section 274 or 274.0.1, the prescribed form containing prescribed information referred to in the fifth paragraph of section 274 or 274.0.1, as the case may be, and the taxpayer's

amended fiscal return for the year in which the disposition of the property is reported;

(b) where the disposition is made by the taxpayer and subparagraph *a* does not apply, the taxpayer's amended fiscal return for the year in which the disposition is reported; or

(c) where the disposition is made by the partnership, the amended information return, for its fiscal period that ends in the year, in which the disposition is reported, and the taxpayer's amended fiscal return for the year.

The failures to which the first paragraph refers are as follows:

(a) where the disposition is made by the taxpayer and the property is referred to in section 274 or 274.0.1, the taxpayer fails to send the prescribed form containing prescribed information provided for in the fifth paragraph of section 274 or 274.0.1, as the case may be, or to report the disposition in the fiscal return the taxpayer is required to file under section 1000 for the year;

(b) where the disposition is made by the taxpayer and subparagraph *a* does not apply, the taxpayer fails to report the disposition in the fiscal return the taxpayer is required to file under section 1000 for the year; or

(c) where the disposition is made by the partnership, the disposition is not reported in the information return required to be filed under section 1086R78 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) for its fiscal period that ends in the year.

However, the Minister may, under this section, make a reassessment or an additional assessment beyond the period referred to in paragraph *a* or *a.0.1* of subsection 2 of section 1010 only to the extent that the reassessment or additional assessment may reasonably be considered to relate to the failure referred to in the first paragraph.”

(2) Subsection 1 applies to a taxation year that ends after 2 October 2016.

119. (1) Section 1012.1 of the Act is amended by inserting the following paragraph after paragraph *d.1.1.1*:

“(*d.1.1.2*) section 1029.8.36.166.60.52 in respect of the unused portion of the tax credit, within the meaning of the first paragraph of section 1029.8.36.166.60.36, for a subsequent taxation year;”.

(2) Subsection 1 has effect from 11 March 2020.

120. (1) The Act is amended by inserting the following section after section 1015.0.3:

“1015.0.4. For the purposes of this Act, an amount (in this section referred to as the “excess amount”) is deemed not to have been deducted or withheld by a person under section 1015 if

(a) the excess amount was, but for this section, deducted or withheld by the person under section 1015;

(b) the excess amount is in respect of an excess payment (in this section referred to as the “total excess payment”) of an individual’s salary, wages or other remuneration by the person to the individual in a year, that was paid as a result of an administrative, clerical or system error;

(c) before the end of the third year after the calendar year in which the excess amount is deducted or withheld,

i. the person elects, in the manner determined by the Minister, to have this section apply in respect of the excess amount, and

ii. the individual has repaid, or made an arrangement to repay, the total excess payment less the excess amount;

(d) an information return correcting for the total excess payment has not been issued by the person to the individual prior to the making of the election in subparagraph i of paragraph c; and

(e) any additional conditions determined by the Minister have been met.”

(2) Subsection 1 applies in respect of an excess payment of salary, wages or other remuneration made after 31 December 2015.

121. (1) Section 1029.6.0.0.1 of the Act is amended, in the second paragraph,

(1) by replacing “II.6.5.8” and “II.22” in the portion before subparagraph *a* by “II.6.5.9” and “II.23”, respectively;

(2) by replacing “II.6.5.8” in subparagraph *b* by “II.6.5.9”;

(3) by inserting the following subparagraphs after subparagraph viii.5 of subparagraph *c*:

“viii.6. the amount of financial assistance granted by Eurimages,

“viii.7. the amount of financial assistance granted under Ville de Québec’s Soutien à la production de courts métrages et de webséries program,

“viii.8. the amount of financial assistance granted under Ville de Québec’s Soutien à la production de longs métrages et de séries télévisées program, or”;

(4) by replacing subparagraph ix of subparagraph *c* by the following subparagraph:

“ix. the amount of any financial contribution paid by a public body that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or a similar foreign licence;”;

(5) by replacing “and II.6.14.2” in the portion of subparagraph *h* before subparagraph *i* by “, II.6.14.2 and II.6.14.2.3”;

(6) by inserting the following subparagraph after subparagraph *h*:

“(h.1) in the case of Division II.6.0.1.12, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division, or

ii. an amount deemed to have been paid for a taxation year under subsection 2 of section 125.6 of the Income Tax Act;”;

(7) by striking out subparagraph *k*.

(2) Paragraph 1 of subsection 1, except where it replaces “II.22” in the portion of the second paragraph of section 1029.6.0.0.1 of the Act before subparagraph *a* by “II.23”, and paragraph 2 of that subsection 1 apply to a taxation year that ends after 31 December 2019.

(3) Paragraph 3 of subsection 1, where it enacts subparagraph viii.6 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 of the Act, has effect from 13 March 2017 and, where it enacts subparagraphs viii.7 and viii.8 of that subparagraph *c*, has effect from 7 March 2019.

(4) Paragraph 4 of subsection 1 has effect from 28 March 2018.

(5) Paragraph 5 of subsection 1 has effect from 11 March 2020.

(6) Paragraph 6 of subsection 1 has effect from 1 January 2019.

122. (1) Section 1029.6.0.1 of the Act is amended

(1) by replacing “II.6.5.7” in subparagraph *a* of the first paragraph by “II.6.5.7 to II.6.5.9”;

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

“Despite subparagraph *b* of the first paragraph, where a person or a member of a partnership may, for a taxation year, be deemed to have paid an amount to the Minister under Division II.6.0.1.11, in respect of costs under a particular contract that are incurred for the provision of services, under Division II.6.14.2.2, in respect of costs relating to a particular contract, or under Division II.6.14.2.3, in respect of costs incurred in relation to the contract for the acquisition of a particular property that is referred to in subparagraph *v* of paragraph *b* of the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36, another taxpayer may, for any taxation year, be deemed to have paid an amount to the Minister under Division II.6.0.1.9, in respect of an expenditure, incurred in performing the particular contract or the contract for the acquisition of the particular property, as the case may be, that may reasonably be considered to relate to those costs.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2019. However, where section 1029.6.0.1 of the Act applies to a taxation year that ends before 1 January 2020, subparagraph *a* of the first paragraph of that section is to be read as if “II.6.5.7 to II.6.5.9” were replaced by “II.6.5.7, II.6.5.8”.

(3) Paragraph 2 of subsection 1 has effect from 11 March 2020.

123. (1) Section 1029.6.0.1.7 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**1029.6.0.1.7.** In determining, for the purposes of this chapter, whether a person or a group of persons controls a corporation, whether persons or partnerships are not dealing with each other at arm’s length, whether a corporation or a partnership is associated with another corporation or partnership or whether a corporation is exempt from tax, the following rules apply:”.

(2) Subsection 1 applies to a taxation year or fiscal period that ends after 26 March 2015.

124. (1) Section 1029.6.0.6 of the Act is amended, in the fourth paragraph,

(1) by striking out subparagraphs *a.1* to *b.3*;

(2) by striking out subparagraphs *b.5* to *b.5.0.2*;

(3) by inserting the following subparagraphs after subparagraph *b.5.0.2*:

“(b.5.0.2.1) the amount of \$1,250, wherever it is mentioned in sections 1029.8.61.96.12 and 1029.8.61.96.13;

“(b.5.0.2.2) the amount of \$22,180, wherever it is mentioned in section 1029.8.61.96.12;”;

(4) by striking out subparagraphs *f* to *h*.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2020, except where paragraph 1 of subsection 1 strikes out subparagraph *b.1* of the fourth paragraph of section 1029.6.0.6 of the Act, in which case it applies from the taxation year 2021.

(3) Paragraph 3 of subsection 1 applies from the taxation year 2021.

125. (1) Section 1029.6.0.7 of the Act is amended

(1) by replacing “*b, b.1, b.3, b.5.0.2*” and “*c.1 to f*” in the first paragraph by “*b.5.0.2.2*” and “*c.1 to e*”, respectively;

(2) by replacing “*a.1, b.2, b.5, b.5.0.1*” in the second paragraph by “*b.5.0.2.1*”;

(3) by striking out “*g, h,*” in the second paragraph.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2021. In addition, for the taxation year 2020, section 1029.6.0.7 of the Act is to be read as if “*b, b.1, b.3, b.5.0.2*” in the first paragraph were replaced by “*b.1*” and as if “*a.1, b.2, b.5, b.5.0.1,*” in the second paragraph were struck out.

126. (1) Section 1029.8.19.13 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“1029.8.19.13. For the purpose of computing the amount that a taxpayer is deemed to have paid to the Minister for a taxation year that begins after 2 December 2014 but before 11 March 2020, under any of sections 1029.7, 1029.8.6, 1029.8.9.0.3 and 1029.8.16.1.4 (in this section referred to as a “particular provision”), the following rules apply:”;

(2) by striking out “otherwise” in the portion of the second paragraph before the formula.

(2) Paragraph 1 of subsection 1 has effect from 10 March 2020.

127. (1) The Act is amended by inserting the following section after section 1029.8.19.13:

“1029.8.19.13.1. For the purpose of computing the amount that a taxpayer is deemed to have paid to the Minister for a taxation year that begins after 10 March 2020, under section 1029.7, the following rules apply:

(*a*) the aggregate of all amounts each of which is the amount of wages that are, or of a portion of a consideration that is, referred to in any of subparagraphs *a*

to *i* of the first paragraph of section 1029.7 and that is included in the taxpayer's reducible expenditures for the year, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the exclusion threshold applicable to the taxpayer for the year and the aggregate of those amounts for the year; and

(*b*) where the taxpayer is a corporation, the taxpayer's expenditure limit for the year, determined for the purposes of section 1029.7.2, is to be reduced by the amount of the reduction, determined for the year in respect of the taxpayer under subparagraph *a*.

For the purposes of the first paragraph, where the amount of a taxpayer's reducible expenditures for a taxation year is greater than the exclusion threshold applicable to the taxpayer for the year and the taxpayer may be deemed to have paid an amount to the Minister for the year under section 1029.7, but for this subdivision, and any of sections 1029.8.6, 1029.8.9.0.3 and 1029.8.16.1.4, the exclusion threshold applicable to the taxpayer for the year is deemed to be equal to the amount determined by the formula

$$A \times B/C.$$

In the formula in the second paragraph,

(*a*) *A* is the exclusion threshold that would otherwise be applicable to the taxpayer for the year;

(*b*) *B* is the aggregate of all amounts each of which is an expenditure—referred to in paragraph *a* of the definition of “reducible expenditures” in the first paragraph of section 1029.8.19.8—of the taxpayer for the year; and

(*c*) *C* is the taxpayer's reducible expenditures for the year.”

(2) Subsection 1 applies in respect of an expenditure incurred in a taxation year that begins after 10 March 2020 for scientific research and experimental development undertaken after that date.

123. (1) Section 1029.8.19.14 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“1029.8.19.14. For the purpose of computing the amount that a taxpayer that is a member of a partnership is deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership that begins after 2 December 2014 but before 11 March 2020 ends, under any of sections 1029.8, 1029.8.7, 1029.8.9.0.4 and 1029.8.16.1.5 (in this section referred to as a “particular provision”), the following rules apply:”;

(2) by striking out “otherwise determined” in the portion of the second paragraph before the formula.

(2) Paragraph 1 of subsection 1 has effect from 10 March 2020.

129. (1) The Act is amended by inserting the following section after section 1029.8.19.14:

“1029.8.19.14.1. For the purpose of computing the amount that a taxpayer who is a member of a partnership is deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership that begins after 10 March 2020 ends, under section 1029.8, the aggregate of all amounts each of which is the amount of the taxpayer’s share of wages that are, or of a portion of a consideration that is, referred to in any of subparagraphs *a* to *i* of the first paragraph of section 1029.8 and that is included in the partnership’s reducible expenditures for the fiscal period, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the taxpayer’s share of the exclusion threshold applicable to the partnership for the fiscal period and the aggregate of those amounts for the fiscal period.

For the purposes of the first paragraph, where the amount of a partnership’s reducible expenditures for a fiscal period is greater than the exclusion threshold applicable to the partnership for the fiscal period and a taxpayer who is a member of the partnership may be deemed to have paid an amount to the Minister for the taxation year in which that fiscal period ends under section 1029.8, but for this subdivision, and any of sections 1029.8.7, 1029.8.9.0.4 and 1029.8.16.1.5 in relation to the partnership, the taxpayer’s share of the exclusion threshold applicable to the partnership for the fiscal period that ends in the year is deemed to be equal to the amount determined by the formula

$$A \times B/C.$$

In the formula in the second paragraph,

(a) A is the exclusion threshold applicable to the partnership for the fiscal period that ends in the year;

(b) B is the aggregate of all amounts each of which is the taxpayer’s share of an expenditure—referred to in paragraph *a* of the definition of “reducible expenditures” in the first paragraph of section 1029.8.19.8—of the partnership for the fiscal period that ends in the year; and

(c) C is the partnership’s reducible expenditures for the fiscal period that ends in the year.

For the purposes of this section, the taxpayer’s share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership’s fiscal period that ends in the taxpayer’s taxation year.”

(2) Subsection 1 applies in respect of an expenditure incurred in a fiscal period that begins after 10 March 2020 for scientific research and experimental development undertaken after that date.

130. (1) Section 1029.8.19.15 of the Act is replaced by the following section:

“1029.8.19.15. For the purposes of sections 1029.8.19.13 to 1029.8.19.14.1, where the amount that reduces an aggregate described in any of subparagraphs *a* to *d* of the first paragraph of section 1029.8.19.13 or 1029.8.19.14, in paragraph *a* of section 1029.8.19.13.1 or in the first paragraph of section 1029.8.19.14.1 is equal to the exclusion threshold applicable to the taxpayer for a taxation year or to the taxpayer’s share of a partnership’s exclusion threshold for a fiscal period that ends in a taxation year, as the case may be, the taxpayer may designate which of the taxpayer’s expenditures or of the taxpayer’s share of the expenditures included in that aggregate is to be reduced by all or part of the taxpayer’s exclusion threshold for the year or of the taxpayer’s share of the exclusion threshold applicable to the partnership for the fiscal period that ends in the year, as the case may be.”

(2) Subsection 1 has effect from 10 March 2020.

131. (1) Section 1029.8.35 of the Act is amended

(1) by replacing “viii.5” in the portion of subparagraph ii of subparagraph *c* of the first paragraph before subparagraph 1 by “viii.8”;

(2) by replacing “viii.5” in the fourth paragraph by “viii.8”.

(2) Subsection 1 has effect from 13 March 2017. However, where section 1029.8.35 of the Act applies before 7 March 2019, it is to be read as if “viii.8” in the portion of subparagraph ii of subparagraph *c* of the first paragraph before subparagraph 1 and in the fourth paragraph were replaced by “viii.6”.

132. (1) Section 1029.8.36.0.0.7 of the Act is amended

(1) by replacing “50%” in the portion of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph before subparagraph 1 by “65%”;

(2) by adding the following subparagraph at the end of the fourth paragraph:

“(d) where that subparagraph i applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles before 11 March 2020, the portion of that subparagraph before subparagraph 1 is to be read as if “65%” were replaced by “50%”.

(2) Paragraph 1 of subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 10 March 2020.

(3) Paragraph 2 of subsection 1 has effect from 11 March 2020.

133. (1) Section 1029.8.36.0.0.10 of the Act is amended

(1) by replacing “50%” in the portion of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph before subparagraph 1 by “65%”;

(2) by adding the following subparagraph at the end of the fourth paragraph:

“(d) where that subparagraph *i* applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles before 11 March 2020, the portion of that subparagraph before subparagraph 1 is to be read as if “65%” were replaced by “50%”.”

(2) Paragraph 1 of subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 10 March 2020.

(3) Paragraph 2 of subsection 1 has effect from 11 March 2020.

134. (1) Section 1029.8.36.0.3.8 of the Act is amended by striking out subparagraph *d* of the second paragraph and the third paragraph.

(2) Subsection 1 applies in respect of a qualified labour expenditure incurred in a taxation year that ends after 16 December 2019 or under a contract entered into in such a taxation year.

135. (1) Section 1029.8.36.0.3.18 of the Act is amended by striking out subparagraph *e* of the second paragraph and the third paragraph.

(2) Subsection 1 applies in respect of a qualified labour expenditure incurred in a taxation year that ends after 16 December 2019 or under a contract entered into in such a taxation year.

136. (1) Section 1029.8.36.0.3.88 of the Act is amended by replacing “2022” in the definition of “eligibility period” in the first paragraph and in subparagraph *a* of the second paragraph by “2023”.

(2) Subsection 1 has effect from 2 October 2019.

137. (1) Section 1029.8.36.0.3.102 of the Act is amended by replacing “2025” in the portion before paragraph *a* by “2026”.

(2) Subsection 1 has effect from 2 October 2019.

138. (1) Section 1029.8.36.0.3.103 of the Act is amended by replacing “2025” in the portion before subparagraph *a* of the first paragraph by “2026”.

(2) Subsection 1 has effect from 2 October 2019.

139. (1) Section 1029.8.36.0.3.104 of the Act is amended by replacing “2025” in the portion before subparagraph *a* of the first paragraph by “2026”.

(2) Subsection 1 has effect from 2 October 2019.

140. (1) The Act is amended by inserting the following division after section 1029.8.36.0.3.108:

“DIVISION II.6.0.1.12

“CREDIT TO SUPPORT PRINT MEDIA

“§1.—*Interpretation and general rules*

“1029.8.36.0.3.109. In this division,

“broadcasting undertaking” has the meaning assigned by subsection 1 of section 2 of the Broadcasting Act (Statutes of Canada, 1991, chapter 11);

“eligible employee” of a corporation or a partnership for all or part of a taxation year or fiscal period, as the case may be, means, subject to the fourth paragraph, an individual in respect of whom the following conditions are met:

(a) in all or part of the year or fiscal period, the individual is an employee of the corporation or partnership (other than an excluded employee) who reports for work at an establishment of the corporation or partnership situated either in Québec or, where the condition in the fifth paragraph is met, elsewhere in Canada; and

(b) a certificate has been issued, for the purposes of this division, to the corporation or partnership, for the year or fiscal period, according to which the individual is recognized as an eligible employee of the corporation or partnership for all or part of the year or fiscal period;

“eligible media” of a corporation or a partnership, for a taxation year or a fiscal period, as the case may be, means a media whose name is specified in a certificate that has been issued, for the purposes of this division, to the corporation or partnership for the year or fiscal period;

“excluded corporation” for a taxation year means

(a) a corporation that is exempt from tax for the year under Book VIII;

(b) a corporation that would be exempt from tax for the year under section 985, but for section 192; or

(c) a corporation that, in the year, carries on a broadcasting undertaking;

“excluded employee” in all or part of a taxation year of a corporation, or of a fiscal period of a partnership, means, subject to the fourth paragraph,

(a) where the employer is a corporation, an employee who, in the year, is a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the cooperative; or

(b) where the employer is a partnership, either an employee who, in the taxation year of a member of the partnership in which the fiscal period ends, is a specified shareholder of the member or, if the latter is a cooperative, a specified member of the cooperative, or an employee who, at any time in the fiscal period, does not deal at arm’s length with a member of the partnership;

“excluded subsidiary” for a particular taxation year of a particular corporation or a particular fiscal period of a particular partnership means

(a) a corporation that is exempt from tax under Book VIII for a taxation year that includes all or part of the particular taxation year or particular fiscal period, as the case may be;

(b) a corporation that, in the particular taxation year or particular fiscal period, as the case may be, carries on a broadcasting undertaking; or

(c) a corporation that, in the particular taxation year or particular fiscal period, as the case may be, provides services or sells property to persons or partnerships other than the particular corporation or particular partnership;

“information technology activity” has the meaning assigned by section 19.11 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);

“original information content” has the meaning assigned by section 19.6 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures;

“qualified corporation” for a taxation year means a corporation (other than an excluded corporation) that, in the year,

(a) carries on a business in Québec and has an establishment in Québec; and

(b) produces and disseminates one or more eligible media;

“qualified expenditure” of a corporation or a partnership for a taxation year or a fiscal period, as the case may be, that includes all or part of the transitional period means the portion of the consideration, paid by the corporation or partnership to its wholly-owned subsidiary for work carried out on its behalf during that period or part of the period in relation to recognized activities, that may reasonably be attributed to the wages the subsidiary incurred and paid in respect of its eligible employees;

“qualified partnership” for a fiscal period means a partnership that, in the fiscal period,

- (a) carries on a business in Québec and has an establishment in Québec;
- (b) produces and disseminates one or more eligible media; and
- (c) does not carry on a broadcasting undertaking;

“qualified wages” incurred by a corporation in a taxation year, or by a partnership in a fiscal period, in respect of an eligible employee of the corporation or partnership, means the lesser of

(a) the amount obtained by multiplying \$75,000 by the proportion that the number of days in the taxation year or fiscal period that follow 31 December 2018 and during which the individual is recognized as an eligible employee of the corporation or partnership, as the case may be, is of 365; and

(b) the amount by which the amount of the wages incurred by the corporation or partnership in respect of the individual, after 31 December 2018 and in the part of the taxation year or fiscal period during which the individual is recognized as an eligible employee of the corporation or partnership, to the extent that that amount is paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance attributable to such wages that the corporation or partnership has received, is entitled to receive or may reasonably expect to receive on or before, in the case of the corporation, the corporation’s filing-due date for the taxation year or, in the case of the partnership, the last day of the six-month period following the end of the fiscal period;

“recognized activity” means an information technology activity that is related to the production or dissemination of original information content intended for publication in an eligible media;

“specified member” of a corporation that is a cooperative in a taxation year means either a member of the cooperative that has, directly or indirectly, at any time in the year, at least 10% of the votes that could be cast at a meeting of the members of the cooperative or a person that does not deal at arm’s length with such a member;

“transitional period” means the calendar year 2019;

“wages” means the income computed under Chapters I and II of Title II of Book III;

“wholly-owned subsidiary” of a corporation or a partnership, for a taxation year of the corporation or a fiscal period of the partnership, means another corporation (other than an excluded subsidiary for that year or fiscal period) all of whose issued shares of each class of shares of its capital stock are owned by the corporation or partnership throughout that year or fiscal period.

In computing, for the purposes of the definition of “qualified expenditure” of a corporation or partnership for a taxation year or fiscal period of the corporation or partnership, the portion of the consideration referred to in that definition that is paid by the corporation or partnership to its wholly-owned subsidiary, the following rules apply:

(a) the wages of an eligible employee of the wholly-owned subsidiary that are taken into account in that computation may not exceed the amount obtained by multiplying \$75,000 by the proportion that the number of days in the taxation year or fiscal period that follow 31 December 2018 but precede 1 January 2020, and during which the individual is recognized as an eligible employee of the wholly-owned subsidiary is of 365; and

(b) the portion of the consideration is to be reduced by the aggregate of all amounts each of which is an amount of government assistance or non-government assistance that is attributable to the portion of the wages, incurred and paid by the wholly-owned subsidiary in respect of its eligible employees, which is taken into account in computing that portion of the consideration and that the corporation or partnership has received, is entitled to receive or may reasonably expect to receive on or before, in the case of the corporation, the corporation’s filing-due date for the year or, in the case of the partnership, the last day of the six-month period following the end of the fiscal period.

For the purposes of subparagraph *b* of the second paragraph, an amount of government assistance or non-government assistance that is, at a particular time, received or receivable by the wholly-owned subsidiary of a corporation or partnership and that is attributable to the wages of its eligible employees is deemed to be received at that time by the corporation or partnership, as the case may be.

In determining, for the purposes of this division, whether an individual is an eligible employee of a corporation that is a wholly-owned subsidiary of another corporation or of a partnership for, as the case may be, a taxation year or a fiscal period of the corporation or partnership that includes all or part of the transitional period, the following rules apply:

(a) the definition of “eligible employee” in the first paragraph is to be read

i. as if “of a corporation or a partnership for all or part of a taxation year or fiscal period, as the case may be,” in the portion before paragraph *a* were replaced by “of a wholly-owned subsidiary of a corporation or partnership for all or part of a taxation year or fiscal period, as the case may be, of the corporation or partnership” and without reference to “, subject to the fourth paragraph,”,

ii. as if “employee of the corporation or partnership” and “of the corporation or partnership situated either in Québec or, where the condition in the fifth paragraph is met, elsewhere in Canada” in paragraph *a* were replaced by “employee of the wholly-owned subsidiary” and “of the wholly-owned subsidiary situated in Québec”, respectively, and

iii. as if “of the corporation or partnership” in paragraph *b* were replaced by “of the wholly-owned subsidiary”; and

(b) the definition of “excluded employee” in the first paragraph is to be read

i. without reference to “, subject to the fourth paragraph,” in the portion before paragraph *a*,

ii. as if “where the employer is a corporation” in paragraph *a* were replaced by “where the employer is a wholly-owned subsidiary of the corporation”, and

iii. as if “where the employer is a partnership” in paragraph *b* were replaced by “where the employer is a wholly-owned subsidiary of the partnership”.

An individual who reports for work at an establishment of a qualified corporation or qualified partnership situated in Canada outside Québec is an eligible employee of the corporation or partnership only if all of the corporation’s or partnership’s eligible employees who report for work at one of the corporation’s or partnership’s establishments situated in Québec represent at least 75% of all the individuals who are or would be, but for this paragraph, the corporation’s or partnership’s eligible employees.

For the purposes of the definition of “eligible employee” in the first paragraph, the following rules are taken into account:

(a) where, during all or part of a taxation year or fiscal period, an employee reports for work at an establishment of a corporation or partnership situated in Québec and at an establishment of the corporation or partnership situated outside Québec, the employee is deemed, for that period,

i. unless subparagraph ii applies, to report for work only at the establishment situated in Québec, or

ii. to report for work only at the establishment situated outside Québec if, during that period, the employee reports for work mainly at an establishment of the corporation or partnership situated outside Québec; and

(b) where, during all or part of a taxation year or fiscal period, an employee is not required to report for work at an establishment of a corporation or partnership and the employee's wages in relation to that period are paid from such an establishment situated in Québec, the employee is deemed to report for work at that establishment if the duties performed by the employee during that period are performed mainly in Québec.

To determine whether, during all or part of a taxation year or fiscal period, an employee reports for work at an establishment of a corporation or partnership situated in Canada outside Québec, the sixth paragraph applies, subject to the following rules:

(a) where, during that period, the employee reports for work at an establishment of the corporation or partnership situated in Canada outside Québec and at an establishment of the corporation or partnership situated outside Canada, subparagraph *a* of the sixth paragraph is to be read as if all occurrences of “in Québec” and “outside Québec” were replaced by “in Canada outside Québec” and “outside Canada”, respectively; and

(b) where, during that period, the employee is not required to report for work at an establishment of the corporation or partnership and the employee's wages in relation to that period are paid from such an establishment situated in Canada outside Québec, subparagraph *b* of the sixth paragraph is to be read as if “situated in Québec” and “mainly in Québec” were replaced by “situated in Canada outside Québec” and “mainly in the province where it is situated”, respectively.

“1029.8.36.0.3.110. For the purposes of this division, a corporation's share of an amount, in relation to a partnership of which the corporation is a member at the end of a fiscal period, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“§2. — *Credits*

“1029.8.36.0.3.111. A qualified corporation for a taxation year that encloses the documents described in the third paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second paragraph, to have paid to the Minister on the qualified corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to 35% of the aggregate of all amounts each of which is the qualified wages incurred by the qualified corporation in the year in respect of an eligible employee for all or part of the year.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027 or any of sections 1159.7, 1175 and 1175.19 where those sections refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date for the purpose of computing that payment.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of

i. any certificate issued to the corporation for the year in respect of a media business for the purposes of this division, and

ii. any certificate issued to the corporation for the year in respect of an individual for the purposes of this division.

Where the qualified corporation's taxation year includes all or part of the transitional period and where, in the transitional period or part of that period, the corporation's wholly-owned subsidiary carries out work on its behalf in relation to recognized activities, the amount that the corporation is deemed to have paid to the Minister for the year under the first paragraph is determined by adding the corporation's qualified expenditure for the year to the aggregate described in that first paragraph.

“1029.8.36.0.3.112. A corporation (other than an excluded corporation) that is a member of a qualified partnership at the end of a fiscal period of the qualified partnership that ends in a taxation year and that encloses the documents described in the third paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second paragraph, to have paid to the Minister on the corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to 35% of its share of the aggregate of all amounts each of which is the qualified wages incurred by the qualified partnership in the fiscal period in respect of an eligible employee for all or part of the fiscal period.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027 or any of sections 1159.7, 1175 and 1175.19 where those sections refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date for the purpose of computing that payment.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of

i. any certificate issued to the partnership for the fiscal period in respect of a media business for the purposes of this division, and

ii. any certificate issued to the partnership for the fiscal period in respect of an individual for the purposes of this division.

Where the qualified partnership's fiscal period includes all or part of the transitional period and where, in the transitional period or part of that period, the partnership's wholly-owned subsidiary carries out work on its behalf in relation to recognized activities, the amount that a corporation that is a member of the partnership is deemed to have paid to the Minister under the first paragraph for a taxation year that ends in the fiscal period is determined by adding the partnership's qualified expenditure for the fiscal period to the aggregate described in that first paragraph.

“1029.8.36.0.3.113. Despite the expiry of the time limit provided for in the first paragraph of section 1029.6.0.1.2 for filing the documents described in the third paragraph of section 1029.8.36.0.3.111 or 1029.8.36.0.3.112, a corporation may be deemed to have paid an amount to the Minister on account of the corporation's tax payable for a taxation year under that section, if it files such documents in accordance with that third paragraph before 17 December 2020.

“§3. — Assistance, repayment of assistance and other particulars

“1029.8.36.0.3.114. Where a corporation (other than an excluded corporation) that is a member of a qualified partnership at the end of a fiscal period of the qualified partnership has received, is entitled to receive or may reasonably expect to receive, on or before the last day of the six-month period following the end of the fiscal period, an amount of government assistance or non-government assistance in respect of wages included in computing the qualified wages incurred by the partnership in that fiscal period, in respect of an eligible employee for all or part of that fiscal period, such qualified wages

are, for the purpose of computing the amount deemed to have been paid to the Minister by the corporation under section 1029.8.36.0.3.112 for the taxation year in which the fiscal period ends, to be determined as if

(a) the amount of assistance had been received by the partnership in the fiscal period; and

(b) the amount of assistance were equal to the product obtained by multiplying the amount of assistance otherwise determined by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period.

Where a qualified partnership's fiscal period includes all or part of the transitional period and where, in the transitional period or part of that period, the qualified partnership's wholly-owned subsidiary carried out work on the qualified partnership's behalf in relation to recognized activities, the first paragraph applies in respect of an amount of government assistance or non-government assistance that is received or receivable by a corporation referred to in that paragraph and that is attributable to the wages that were incurred and paid by the wholly-owned subsidiary, in respect of the wholly-owned subsidiary's eligible employees, for the carrying out of the work, but the portion of the first paragraph before subparagraph *a* is to be read as follows:

“Where a corporation (other than an excluded corporation) that is a member of a qualified partnership at the end of a fiscal period of the qualified partnership has received, is entitled to receive or may reasonably expect to receive, on or before the last day of the six-month period following the end of the fiscal period, an amount of government assistance or non-government assistance that is attributable to the wages that were incurred and paid in respect of the eligible employees of the partnership's wholly-owned subsidiary and that were taken into account in computing the partnership's qualified expenditure for that fiscal period, such qualified expenditure is, for the purpose of computing the amount deemed to have been paid to the Minister by the corporation under section 1029.8.36.0.3.112 for the taxation year in which the fiscal period ends, to be determined as if”.

1029.8.36.0.3.115. Where a corporation pays in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance, referred to in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109, that was taken into account for the purpose of computing the qualified wages incurred by the corporation in a particular taxation year, in relation to an eligible employee, and in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.111 for the particular year, the corporation is deemed to have paid to the Minister on the corporation's balance-due day for the repayment year, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the repayment year under section 1000, an amount equal to the amount by which the amount that

it would be deemed to have paid to the Minister under section 1029.8.36.0.3.111 for the particular year, in respect of the qualified wages, if any amount of assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the aggregate determined under that paragraph *b*, exceeds the aggregate of

(a) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.111 for the particular year, in respect of the qualified wages; and

(b) any amount that the corporation is deemed to have paid to the Minister under this section for a taxation year preceding the repayment year, in respect of an amount of repayment of such assistance.

Where a corporation's particular taxation year includes all or part of the transitional period and where, in the transitional period or part of that period, the corporation's wholly-owned subsidiary for the particular year carried out work on the corporation's behalf in relation to recognized activities, the first paragraph applies in respect of an amount that may reasonably be considered to be a repayment by the corporation of government assistance or non-government assistance attributable to the wages of that subsidiary's eligible employees, but is to be read

(a) as if “, referred to in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109, that was taken into account for the purpose of computing the qualified wages incurred by the corporation in a particular taxation year, in relation to an eligible employee, and in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.111” in the portion before subparagraph *a* were replaced by “that reduced, because of subparagraph *b* of the second paragraph of section 1029.8.36.0.3.109, the corporation's qualified expenditure for a particular taxation year, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.111, in respect of such expenditure,”; and

(b) as if “in respect of the qualified wages” wherever it appears in the portion before subparagraph *b* were replaced by “in respect of the qualified expenditure”.

For the purposes of this section, an amount of government assistance or non-government assistance referred to in the third paragraph of section 1029.8.36.0.3.109 is deemed to be repaid by the corporation, pursuant to a legal obligation, at the time it is so repaid by another corporation that was the corporation's wholly-owned subsidiary for the particular taxation year.

1029.8.36.0.3.116. Where a partnership pays in a fiscal period (in this section referred to as the “fiscal period of repayment”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance, referred to in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109, that was taken into account for the purpose of

computing the qualified wages incurred by the partnership, in relation to an eligible employee, in a particular fiscal period ending in a particular taxation year and in respect of which a corporation that is a member of the partnership at the end of the particular fiscal period is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.112 for the particular taxation year, the corporation is deemed to have paid to the Minister on the corporation's balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.36.0.3.112 for the particular year, in respect of the qualified wages, exceeds the total of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.112 for the particular year, in respect of the qualified wages, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of such assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of such assistance repaid by the partnership at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the aggregate determined under paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

Where a partnership's particular fiscal period includes all or part of the transitional period and where, in the transitional period or part of that period, the partnership's wholly-owned subsidiary for the fiscal period carried out work on the partnership's behalf in relation to recognized activities, the first and second paragraphs apply in respect of an amount that may reasonably be considered to be a repayment by the partnership of government assistance or non-government assistance attributable to the wages of that subsidiary's eligible employees, but are to be read

(a) as if “, referred to in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109, that was taken into account for the purpose of computing the qualified wages incurred by the partnership, in relation to an eligible employee, in a particular fiscal period ending in a particular taxation year and in respect of which a corporation that is a member of the partnership at the end of the particular fiscal period is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.112” in the portion before subparagraph *a* of the first paragraph were replaced by “that reduced, because of subparagraph *b* of the second paragraph of section 1029.8.36.0.3.109, the partnership’s qualified expenditure for a particular fiscal period ending in a particular taxation year, for the purpose of computing the amount that a corporation that is a member of the partnership at the end of the particular fiscal period is deemed to have paid to the Minister under section 1029.8.36.0.3.112, in respect of such expenditure;”;

(b) as if “in respect of the qualified wages” wherever it appears in the portion before subparagraph *b* of the first paragraph were replaced by “in respect of the qualified expenditure”; and

(c) as if “paragraph *b* of the definition of “qualified wages” in the first paragraph” in subparagraph *a* of the second paragraph were replaced by “subparagraph *b* of the second paragraph”.

For the purposes of this section, an amount of government assistance or non-government assistance referred to in the third paragraph of section 1029.8.36.0.3.109 is deemed to be repaid by the partnership, pursuant to a legal obligation, at the time it is so repaid by a corporation that was the partnership’s wholly-owned subsidiary for the particular fiscal period.

“1029.8.36.0.3.117. Where a corporation that is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) pays, in that fiscal period, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance, in respect of wages included in computing the qualified wages incurred by the partnership in relation to an eligible employee, in a particular fiscal period, that is referred to in the portion of the first paragraph of section 1029.8.36.0.3.114 before subparagraph *a* and that reduced, in the manner provided for in that section, the qualified wages for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.112, in respect of the qualified wages, for its taxation year in which the particular fiscal period ends (in this section referred to as the “particular year”), the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed,

if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.36.0.3.112 for the particular year, in respect of the qualified wages, exceeds the total of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.112 for the particular year, in respect of the qualified wages, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of such assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) the aggregate described in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109 were reduced, for the particular fiscal period, by the amount obtained by multiplying the reciprocal of the agreed proportion, in respect of the corporation for the fiscal period of repayment, by an amount of such assistance repaid at or before the end of the fiscal period of repayment; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

Where a partnership’s particular fiscal period includes all or part of the transitional period and where, in the transitional period or part of that period, the partnership’s wholly-owned subsidiary for the fiscal period carried out work on the partnership’s behalf in relation to recognized activities, the first and second paragraphs apply in respect of an amount that may reasonably be considered to be a repayment, by a corporation that is a member of the partnership at the end of the fiscal period of repayment, of government assistance or non-government assistance attributable to the wages of that subsidiary’s eligible employees, but are to be read

(a) as if “, in respect of wages included in computing the qualified wages incurred by the partnership in relation to an eligible employee, in a particular fiscal period, that is referred to in the portion of the first paragraph of section 1029.8.36.0.3.114 before subparagraph *a* and that reduced, in the manner provided for in that section, the qualified wages” in the portion before subparagraph *a* of the first paragraph were replaced by “attributable to the wages taken into account in computing the qualified expenditure of the partnership for a particular fiscal period that is referred to in the portion of the

first paragraph of section 1029.8.36.0.3.114 before subparagraph *a* and that reduced, in the manner provided for in that section, because of subparagraph *b* of the second paragraph of section 1029.8.36.0.3.109, the qualified expenditure”;

(*b*) as if “in respect of the qualified wages” wherever it appears in the portion before subparagraph *b* of the first paragraph were replaced by “in respect of the qualified expenditure”; and

(*c*) as if “paragraph *b* of the definition of “qualified wages” in the first paragraph” in subparagraph *a* of the second paragraph were replaced by “subparagraph *b* of the second paragraph”.

“1029.8.36.0.3.118. For the purposes of sections 1029.8.36.0.3.115 to 1029.8.36.0.3.117, an amount of assistance is deemed to be repaid at a particular time by a corporation or a partnership, as the case may be, pursuant to a legal obligation, if that amount

(*a*) reduced, because of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109 or because of section 1029.8.36.0.3.114, the amount of the wages referred to in that paragraph *b*, for the purpose of computing qualified wages in respect of which the corporation or a corporation that is a member of the partnership is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.111 or 1029.8.36.0.3.112, as the case may be;

(*b*) was not received by the corporation or the partnership; and

(*c*) ceased at the particular time to be an amount that the corporation or the partnership may reasonably expect to receive.

Where the repayment of assistance is in respect of assistance attributable to the wages of the eligible employees of the corporation’s or partnership’s wholly-owned subsidiary, the first paragraph applies in its respect, but subject to the following rules:

(*a*) subparagraph *a* is to be read as if “paragraph *b* of the definition of “qualified wages” in the first paragraph” and “of the wages referred to in that paragraph *b*, for the purpose of computing qualified wages in respect of which” were replaced by “subparagraph *b* of the second paragraph” and “of the corporation’s or partnership’s qualified expenditure in respect of which”, respectively; and

(*b*) where the amount was receivable by the corporation’s or partnership’s wholly-owned subsidiary,

i. the portion before subparagraph *a* is to be read as if “1029.8.36.0.3.115 to 1029.8.36.0.3.117” and “a corporation or a partnership” were replaced by “1029.8.36.0.3.115 and 1029.8.36.0.3.116” and “the wholly-owned subsidiary of a corporation or a partnership”, and

ii. both subparagraphs *b* and *c* are to be read as if “the corporation or the partnership” were replaced by “the wholly-owned subsidiary”.

“1029.8.36.0.3.119. Where, in respect of the employment of an individual with a qualified corporation or a qualified partnership as an eligible employee, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the employment, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(a) for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a particular taxation year under section 1029.8.36.0.3.111, the qualified wages incurred by the corporation, in relation to the individual’s employment, in the particular year are to be determined by increasing the aggregate described in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109 by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the particular year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.0.3.112, by a corporation that is a member of the qualified partnership at the end of the partnership’s particular fiscal period ending in the year, the qualified wages incurred by the partnership, in relation to the individual’s employment, in the particular fiscal period are to be determined by increasing the aggregate described in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.109 by

i. the amount of the benefit or advantage that a partnership or a person other than a person referred to in subparagraph ii has obtained, is entitled to obtain or may reasonably expect to obtain on or before the last day of the six-month period following the end of the particular fiscal period, or

ii. the product obtained by multiplying the amount of the benefit or advantage that the corporation or a person with whom the corporation is not dealing at arm’s length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the last day of the six-month period following the end of the particular fiscal period, by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period.

Where the qualified corporation’s particular taxation year, or the qualified partnership’s particular fiscal period, includes all or part of the transitional period and where, in the transitional period or part of that period, the qualified corporation’s or qualified partnership’s wholly-owned subsidiary for the particular year or particular fiscal period carried out work on the qualified

corporation's or qualified partnership's behalf in relation to recognized activities, the first paragraph applies in respect of a benefit or advantage obtained or to be obtained in relation to the work, but is to be read

(a) as if “the employment of an individual with a qualified corporation or a qualified partnership as an eligible employee” and “to the employment” in the portion before subparagraph *a* were replaced by “the work carried out on behalf of a qualified corporation or a qualified partnership by the qualified corporation's or qualified partnership's wholly-owned subsidiary in relation to recognized activities” and “to the work”, respectively;

(b) as if “the qualified wages incurred by the corporation, in relation to the individual's employment, in the particular year are to be determined” and “paragraph *b* of the definition of “qualified wages” in the first paragraph” in subparagraph *a* were replaced by “the corporation's qualified expenditure for the particular year is to be determined” and “subparagraph *b* of the second paragraph”, respectively; and

(c) as if “the qualified wages incurred by the partnership, in relation to the individual's employment, in the particular fiscal period are to be determined” and “paragraph *b* of the definition of “qualified wages” in the first paragraph” in the portion of subparagraph *b* before subparagraph *i* were replaced by “the partnership's qualified expenditure for the particular fiscal period is to be determined” and “subparagraph *b* of the second paragraph”, respectively.”

(2) Subsection 1 has effect from 1 January 2019.

141. (1) Section 1029.8.36.53.20.1 of the Act is amended by replacing “2020” in the definition of “qualified financing” in the first paragraph by “2025”.

(2) Subsection 1 has effect from 16 December 2019.

142. (1) Section 1029.8.36.53.20.6 of the Act is amended by replacing “2032” in the portion before paragraph *a* by “2037”.

(2) Subsection 1 has effect from 16 December 2019.

143. (1) Sections 1029.8.36.53.20.7 and 1029.8.36.53.20.8 of the Act are amended by replacing “2032” in the portion before subparagraph *a* of the first paragraph by “2037”.

(2) Subsection 1 has effect from 16 December 2019.

144. Division II.6.4.3 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.53.21 to 1029.8.36.53.27, is repealed.

145. Division II.6.5.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.59.9 to 1029.8.36.59.11, is repealed.

146. (1) The Act is amended by inserting the following division after section 1029.8.36.59.57:

“DIVISION II.6.5.9

“CREDIT FOR SMALL AND MEDIUM-SIZED BUSINESSES IN RESPECT OF PERSONS WITH A SEVERELY LIMITED CAPACITY FOR EMPLOYMENT

“§1.—*Interpretation*

“1029.8.36.59.58. In this division,

“eligible contribution” of a qualified corporation or a qualified partnership, in respect of a calendar year and in relation to an employee, means an amount that the qualified corporation or the qualified partnership, as the case may be, paid, for that calendar year and in relation to that employee, under the Act respecting industrial accidents and occupational diseases (chapter A-3.001) or under

- (a) section 59 of the Act respecting parental insurance (chapter A-29.011);
- (b) section 39.0.2 of the Act respecting labour standards (chapter N-1.1);
- (c) section 34 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5); or
- (d) section 52 of the Act respecting the Québec Pension Plan (chapter R-9);

“eligible employee” of a qualified corporation for a taxation year or of a qualified partnership for a fiscal period means an employee of the corporation or partnership at a time in the calendar year that ends in the taxation year or the fiscal period, as the case may be, other than an excluded employee at any time in that calendar year, in respect of whom the conditions of subparagraphs *a* to *b.1* of the first paragraph of section 752.0.14 are met or in respect of whom the Minister of Labour, Employment and Social Solidarity issued a certificate certifying that the employee received in the calendar year or in any of the five preceding calendar years a social solidarity allowance under Chapter II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1);

“excluded corporation” for a taxation year means a corporation that

- (a) is exempt from tax for the year under Book VIII; or
- (b) would be exempt from tax for the year under section 985, but for section 192;

“excluded employee” of a corporation or a partnership at a particular time means

(a) where the employer is a corporation, an employee who is, at that time, a specified shareholder of the corporation or, where the corporation is a cooperative, a specified member of the corporation; or

(b) where the employer is a partnership, an employee who

i. is, at that time, a specified shareholder or specified member, as the case may be, of a member of the partnership, or

ii. is not, at that time, dealing at arm's length with a member of the partnership, or with a specified shareholder or specified member, as the case may be, of that member;

“primary and manufacturing sectors corporation” for a taxation year has the meaning assigned by the first paragraph of section 771.1;

“qualified corporation” for a taxation year means a corporation, other than an excluded corporation for the year, that, in the year, carries on a business in Québec and has an establishment in Québec, whose paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24, is less than \$15,000,000 and, unless the corporation is a primary and manufacturing sectors corporation for the year, that is referred to in section 771.2.1.2.1 for the year;

“qualified expenditure” of a qualified corporation for a taxation year or of a qualified partnership for a fiscal period, in relation to an eligible employee, means the aggregate of all amounts each of which is an eligible contribution of the qualified corporation or the qualified partnership, as the case may be, in respect of a calendar year subsequent to the calendar year 2019 that ends in the taxation year or the fiscal period, as the case may be, in relation to the salary, wages or other remuneration that the corporation or the partnership paid, allocated, granted, awarded or attributed to the eligible employee in the calendar year, other than a salary, wages or other remuneration in respect of which no contribution is payable by the qualified corporation or the qualified partnership under section 34 of the Act respecting the Régie de l'assurance maladie du Québec, because of subparagraph *d.1* of the seventh paragraph of that section 34;

“qualified partnership” for a fiscal period means a partnership that, in the fiscal period, carries on a business in Québec, has an establishment in Québec and meets the following conditions:

(a) if the partnership were a corporation whose taxation year corresponds to its fiscal period, the paid-up capital that would be attributed to the partnership for the year in accordance with section 737.18.24 is less than \$15,000,000; and

(b) the number of remunerated hours of the partnership's employees for the fiscal period, determined as if the partnership were referred to in section 771.2.1.2.2 for the fiscal period, exceeds 5,000, except where the

partnership would be a primary and manufacturing sectors corporation for the year if it were a corporation whose taxation year corresponds to its fiscal period;

“specified member” of a corporation that is a cooperative at any time means

(a) a member having, directly or indirectly, at that time, at least 10% of the votes at a meeting of the members of the cooperative; or

(b) a person who is not, at that time, dealing at arm’s length with that member.

“§2. — *Credit*

“1029.8.36.59.59. A qualified corporation for a taxation year that encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to the aggregate of

(a) the aggregate of all amounts each of which is the amount of its qualified expenditure for the year, in relation to an eligible employee of the corporation for the year; and

(b) where the qualified corporation is a member of a qualified partnership at the end of a fiscal period of the partnership that ends in the taxation year, the aggregate of all amounts each of which is its share, for the fiscal period, of the qualified partnership’s qualified expenditure for the fiscal period, in relation to an eligible employee of the partnership for the fiscal period.

For the purpose of computing the payments that a qualified corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of the corporation’s tax payable for the year under this Part and of the corporation’s tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

For the purposes of this section, the share of a member of a partnership of an amount for a fiscal period is equal to the agreed proportion of the amount in respect of the member for the fiscal period.

“§3. — *Government assistance, non-government assistance and other particulars*

“1029.8.36.59.60. For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.36.59.59, the following rules apply:

(a) the amount of the corporation’s qualified expenditure referred to in subparagraph *a* of the first paragraph of section 1029.8.36.59.59 is to be reduced, if applicable, by the amount of any government assistance or non-government assistance, attributable to that expenditure, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the taxation year; and

(b) the corporation’s share of the qualified expenditure referred to in subparagraph *b* of the first paragraph of section 1029.8.36.59.59 of a partnership of which the corporation is a member, for a fiscal period of the partnership that ends in the corporation’s taxation year, is to be reduced, if applicable,

i. by the corporation’s share of the amount of any government assistance or non-government assistance, attributable to that expenditure, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of any government assistance or non-government assistance, attributable to that expenditure, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the share of a corporation, for a fiscal period of a partnership, of the amount of any government assistance or non-government assistance that the partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.36.59.61. Where, in respect of a qualified expenditure of a qualified corporation for a taxation year or of a qualified partnership of which the qualified corporation is a member, for a fiscal period of that partnership that ends in the corporation’s taxation year, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that arises from the payment of an eligible contribution, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the

following rules apply for the purpose of computing the amount that is deemed to have been paid to the Minister, for the taxation year, by the qualified corporation under section 1029.8.36.59.59:

(a) the amount of the corporation's qualified expenditure referred to in subparagraph *a* of the first paragraph of section 1029.8.36.59.59 is to be reduced, if applicable, by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation's filing-due date for the taxation year; and

(b) the corporation's share of the partnership's qualified expenditure referred to in subparagraph *b* of the first paragraph of section 1029.8.36.59.59 is to be reduced, if applicable,

i. by the corporation's share of the amount of the benefit or advantage that a partnership or a person, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of the benefit or advantage that the corporation or a person with whom it does not deal at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the share of a corporation, for a fiscal period of a partnership, of the amount of the benefit or advantage that a partnership or a person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.36.59.62. Where, in a taxation year (in this section referred to as the “repayment year”), a corporation pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *a* of the first paragraph of section 1029.8.36.59.60, the corporation's qualified expenditure for a particular taxation year for the purpose of computing the amount that the corporation is deemed to have paid to the Minister for the particular year under section 1029.8.36.59.59, the corporation is deemed, if it encloses the prescribed form containing prescribed information with the fiscal return the corporation is required to file for the repayment year under section 1000, to have paid to the Minister on the corporation's balance-due day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that the corporation would be deemed to have paid to the Minister for the particular year under section 1029.8.36.59.59, in respect of the qualified expenditure if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.59.60, exceeds the aggregate of

(a) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.59.59 for the particular year in respect of the qualified expenditure; and

(b) any amount that the corporation is deemed to have paid to the Minister under this section for a taxation year preceding the repayment year in respect of an amount of repayment of that assistance.

“1029.8.36.59.63. Where, in a fiscal period (in this section referred to as the “fiscal period of repayment”), a partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.59.60, a corporation’s share of the partnership’s qualified expenditure for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.59.59, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.36.59.59 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.59.59, for its taxation year in which the particular fiscal period ends, in respect of the share, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.59.60; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.59.64. Where a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.59.60, its share of the partnership’s qualified expenditure for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.59.59, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.36.59.59 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.59.59 for its taxation year in which the particular fiscal period ends, in respect of the share, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.59.60; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.59.65. For the purposes of sections 1029.8.36.59.62 to 1029.8.36.59.64, an amount of assistance is deemed to be repaid by a corporation or a partnership, as the case may be, at a particular time, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.59.60, a qualified expenditure or the share of a corporation that is a member of the partnership of a qualified expenditure, for the purpose of computing the amount that the corporation or the corporation that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.36.59.59;

(b) was not received by the corporation or partnership; and

(c) ceased at the particular time to be an amount that the corporation or partnership could reasonably expect to receive.”

(2) Subsection 1 applies to a taxation year that ends after 31 December 2019.

147. (1) Section 1029.8.36.166.40 of the Act is amended

(1) by replacing the portion of the definition of “qualified property” in the first paragraph before paragraph *a* by the following:

““qualified property” of a corporation or a partnership means, subject to the second paragraph, a property that”;

(2) by replacing subparagraph 2 of subparagraph *i* of paragraph *a* of the definition of “qualified property” in the first paragraph by the following subparagraph:

“(2) in any other case, the period that begins on 14 March 2008 and ends on 31 December 2016 or, unless it is a property acquired pursuant to an obligation in writing entered into before 16 August 2018 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 15 August 2018, the period that begins on 16 August 2018 and ends on 31 December 2019 or, if it is a property acquired pursuant to an obligation in writing entered into after 15 August 2018 and before 1 January 2020 or the construction of which, if applicable, by or on behalf of the purchaser, began in the latter period, 31 December 2020;”;

(3) by replacing subparagraph 2 of subparagraph *ii* of paragraph *a* of the definition of “qualified property” in the first paragraph by the following subparagraph:

“(2) in any other case, the period that begins on 28 January 2009 and ends on 31 December 2016 or, unless it is a property acquired pursuant to an obligation in writing entered into before 16 August 2018 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 15 August 2018, the period that begins on 16 August 2018 and ends on

31 December 2019 or, if it is a property acquired pursuant to an obligation in writing entered into after 15 August 2018 and before 1 January 2020 or the construction of which, if applicable, by or on behalf of the purchaser, began in the latter period, 31 December 2020, or”;

(4) by replacing subparagraph 2 of subparagraph iii of paragraph *a* of the definition of “qualified property” in the first paragraph by the following subparagraph:

“(2) in any other case, the period that begins on 21 March 2012 and ends on 31 December 2016 or, unless it is a property acquired pursuant to an obligation in writing entered into before 16 August 2018 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 15 August 2018, the period that begins on 16 August 2018 and ends on 31 December 2019 or, if it is a property acquired pursuant to an obligation in writing entered into after 15 August 2018 and before 1 January 2020 or the construction of which, if applicable, by or on behalf of the purchaser, began in the latter period, 31 December 2020;”;

(5) by replacing “2020” in subparagraph i.1 of paragraph *a*.1 of the definition of “qualified property” in the first paragraph by “2021”;

(6) by replacing “described in the fifth paragraph” in the definition of “expenses eligible for a temporary additional increase” in the first paragraph by “described in the eighth paragraph”;

(7) by inserting “, subject to the ninth paragraph,” after “means” in the definition of “total taxes” in the first paragraph;

(8) by inserting the following paragraphs after the first paragraph:

“A property that is acquired by a qualified corporation or a qualified partnership and that meets the conditions mentioned in the definition of “qualified property” in the first paragraph and those mentioned in the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36 is a qualified property only if the corporation or the qualified corporations that are members of the partnership, as the case may be, so elect in the prescribed form containing prescribed information that is enclosed with either of the following documents, as applicable:

(*a*) in the case of the corporation, the fiscal return the corporation is required to file under this Part for its first taxation year in which it incurred expenses to acquire the property; or

(*b*) in the case of the corporations that are members of the partnership, the information return that the members of the partnership are required to file under section 1086R78 of the Regulation respecting the Taxation Act for the partnership’s first fiscal period in which it incurred expenses to acquire the property.

For the purposes of the second paragraph, an election made by a qualified corporation that is a member of a partnership is deemed to have been made by each qualified corporation that is a member of the partnership.

However, the election referred to in the second paragraph may not be made for a particular taxation year of the qualified corporation or a particular fiscal period of the qualified partnership where

(a) the qualified corporation or a qualified corporation that is a member of the qualified partnership is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.48 or 1029.8.36.166.60.49 in respect of expenses incurred in the particular year or particular fiscal period, or in a preceding taxation year or fiscal period, as the case may be; or

(b) if the qualified corporation or qualified partnership is associated in the particular year or particular fiscal period with one or more other corporations or partnerships, one of the following corporations is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.48 or 1029.8.36.166.60.49 in respect of expenses incurred in a taxation year or fiscal period, as the case may be, that ends at or before the end of that particular year or particular fiscal period:

i. a corporation that is associated with it, or

ii. a corporation that is a member of a partnership that is associated with it.”;

(9) by replacing the fifth paragraph by the following paragraph:

“The qualified property referred to in the definition of “expenses eligible for a temporary additional increase” in the first paragraph is a qualified property that

(a) is acquired in the period that begins on 16 August 2018 and ends on 31 December 2019 otherwise than pursuant to an obligation in writing entered into before 16 August 2018 and that is not a property the construction of which, by or on behalf of the purchaser, had begun by 15 August 2018; or

(b) is acquired in the calendar year 2020 and either the acquisition is made pursuant to an obligation in writing entered into in the period that begins on 16 August 2018 and ends on 31 December 2019 or the construction of the property, by or on behalf of the purchaser, began in that period.”;

(10) by inserting the following paragraph after the fifth paragraph:

“Where a corporation is, for a taxation year, deemed to have paid an amount to the Minister under this division, otherwise than under any of sections 1029.8.36.166.55 to 1029.8.36.166.57, and an amount under Division II.6.14.2.3, otherwise than under any of sections 1029.8.36.166.60.60 to 1029.8.36.166.60.62, the corporation’s otherwise determined total taxes for

the year are, for the purposes of this division, reduced by all or part of those amounts that the corporation takes into account in computing its total taxes for the year for the purposes of Division II.6.14.2.3.”

(2) Paragraphs 1, 6 to 8 and 10 of subsection 1 have effect from 11 March 2020.

(3) Paragraphs 2 to 5 and 9 of subsection 1 have effect from 16 August 2018.

148. (1) Section 1029.8.36.166.45 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) eligible expenses incurred in the period that begins on 16 August 2018 and ends on 31 December 2019, where

i. the property is acquired in that period otherwise than pursuant to an obligation in writing entered into on or before 15 August 2018 and is not a property the construction of which, by or on behalf of the purchaser, had begun by that date, or

ii. the property is acquired in the calendar year 2020 and either the acquisition is made pursuant to an obligation in writing entered into in the period that begins on 16 August 2018 and ends on 31 December 2019 or the construction of the property, by or on behalf of the purchaser, began in that period.”

(2) Subsection 1 has effect from 16 August 2018.

149. (1) Section 1029.8.36.166.60.19 of the Act is amended, in the definition of “eligible expenses” in the first paragraph,

(1) by replacing “2020” by “2021” in the following provisions:

— the portion of paragraphs *a* to *d* before subparagraph *i*;

— paragraphs *e* and *f*;

(2) by replacing “2021” in subparagraph *iii* of paragraphs *a* to *d* by “2022”.

(2) Subsection 1 has effect from 16 December 2019.

150. (1) Sections 1029.8.36.166.60.31 to 1029.8.36.166.60.33 of the Act are amended by replacing “2022” in the portion before subparagraph *a* of the first paragraph by “2023”.

(2) Subsection 1 has effect from 16 December 2019.

151. (1) The Act is amended by inserting the following division after section 1029.8.36.166.60.35:

“DIVISION II.6.14.2.3

“CREDIT RELATING TO INVESTMENT AND INNOVATION

“§1. — Interpretation and general rules

“1029.8.36.166.60.36. In this division,

“aluminum producing corporation” for a taxation year means a corporation that, at any time in the year after 10 March 2020, carries on an aluminum producing business or is the owner or lessee of property used in the carrying on of such a business by another corporation, a partnership or a trust with which the corporation is associated;

“associated group” in a taxation year or a fiscal period has the meaning assigned by section 1029.8.36.166.60.37;

“eligible expenses” of a corporation for a particular taxation year or of a partnership for a particular fiscal period, in respect of a qualified property, has the meaning assigned by section 1029.8.36.166.40;

“excluded corporation” for a taxation year means

(a) a corporation that is exempt from tax for the year under Book VIII;

(b) a corporation that would be exempt from tax for the year under section 985, but for section 192;

(c) an aluminum producing corporation for the year; or

(d) an oil refining corporation for the year;

“excluded expense amount” relating to a property, for a taxation year or a fiscal period, means

(a) where the property is a qualified property, the excluded expense amount relating to that property, determined in accordance with the first paragraph of section 1029.8.36.166.40 for the year or fiscal period;

(b) where the property is a specified property of a corporation, the lesser of

i. an amount that would be equal to the corporation’s specified expenses in respect of the specified property for the taxation year, if the definition of “specified expenses” were read without reference to “the amount by which the excluded expense amount relating to the corporation’s specified property for the particular year is exceeded by” in the portion of its paragraph *a* before subparagraph i, and

ii. an amount equal to the amount by which the exclusion threshold in respect of the specified property exceeds the aggregate of all amounts each of which is the excluded expense amount relating to that property for a preceding taxation year; or

(c) where the property is a specified property of a partnership, the lesser of

i. an amount that would be equal to the partnership's specified expenses in respect of the specified property for the fiscal period, if the definition of "specified expenses" were read without reference to "the amount by which the excluded expense amount relating to the partnership's specified property for the particular fiscal period is exceeded by" in the portion of its paragraph *b* before subparagraph i, and

ii. an amount equal to the amount by which the exclusion threshold in respect of the specified property exceeds the aggregate of all amounts each of which is the excluded expense amount relating to that property for a preceding fiscal period;

"excluded partnership" for a fiscal period means a partnership that, at any time in the fiscal period after 10 March 2020, carries on an aluminum producing business or an oil refining business;

"exclusion threshold" in respect of a specified property means, subject to the fourth paragraph,

(a) \$5,000, in the case of a property referred to in subparagraph ii or v of paragraph *b* of the definition of "specified property"; or

(b) \$12,500, in any other case;

"hydrometallurgy" means any processing of an ore or concentrate that produces a metal, metallic salt or metallic compound by carrying out a chemical reaction in an aqueous or organic solution;

"large investment project" has the meaning assigned by the first paragraph of section 737.18.17.1;

"limit relating to an unused portion" of a corporation for a taxation year means the aggregate of its total taxes for the year and of the amount determined for the year in its respect under the second paragraph of section 1029.8.36.166.60.45;

"maximum tax credit amount" of a corporation for a taxation year means the sum obtained by adding the amount by which its total taxes for the year exceed the amount it is deemed to have paid to the Minister for the year under section 1029.8.36.166.60.51 and the amount determined for the year in its respect under the first paragraph of section 1029.8.36.166.60.45;

“oil refining corporation” for a taxation year means a corporation that, at any time in the year after 10 March 2020, carries on an oil refining business or is the owner or lessee of property used in the carrying on of such a business by another corporation, a partnership or a trust, with which the corporation is associated;

“qualified corporation” for a taxation year means a corporation, other than an excluded corporation for the year, that, in the year, carries on a business in Québec and has an establishment in Québec;

“qualified management software package” means a property of a corporation or partnership that is a software package mainly enabling the management of one or more of the following elements:

(a) all of the operational processes of a business carried on by the corporation or partnership, as the case may be, by integrating all of the functions of the business;

(b) the interactions with the clients of the business carried on by the corporation or partnership, as the case may be, through multiple and interconnected communication channels; or

(c) a network of businesses carried on by the corporation or partnership, as the case may be, that are involved in the production of a product or the provision of a service required by the end client, to cover all movements of materials or information, from the point of origin to the point of consumption;

“qualified partnership” for a fiscal period means a partnership, other than an excluded partnership for the fiscal period, that, in the fiscal period, carries on a business in Québec and has an establishment in Québec;

“qualified property” of a corporation or a partnership has the meaning assigned by section 1029.8.36.166.40;

“recognized business” has the meaning assigned by the first paragraph of section 737.18.17.1;

“refining” means any processing of a product from a smelting or concentration operation to remove impurities, which produces very high grade metal;

“smelting” means any processing of an ore or concentrate in the course of which the charge is melted and chemically converted to produce a slag and a matte or metal containing impurities;

“specified expenses” of a corporation for a particular taxation year or of a partnership for a particular fiscal period, in respect of a specified property, means

(a) for a corporation, the amount by which the excluded expense amount relating to the corporation's specified property for the particular year is exceeded by the aggregate of the following expenses, except expenses incurred with a person with whom the corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation is not dealing at arm's length:

i. the expenses incurred by the corporation in the particular year to acquire the specified property that are included, at the end of that year, in the capital cost of the property and that are paid on or before the last day of the 18-month period following the end of that year, and

ii. the expenses incurred by the corporation to acquire the specified property in a preceding taxation year for which it was a qualified corporation that are included, at the end of the preceding year, in the capital cost of the property and that are paid in the particular year, but more than 18 months after the end of that preceding year; or

(b) for a partnership, the amount by which the excluded expense amount relating to the partnership's specified property for the particular fiscal period is exceeded by the aggregate of the following expenses, except expenses incurred with a corporation that is a member of the partnership or with a person with whom such a corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation is not dealing at arm's length:

i. the expenses incurred by the partnership in the particular fiscal period to acquire the specified property that are included, at the end of that fiscal period, in the capital cost of the property and that are paid on or before the last day of the 18-month period following the end of that fiscal period, and

ii. the expenses incurred by the partnership to acquire the specified property in a preceding fiscal period for which it was a qualified partnership that are included, at the end of the preceding fiscal period, in the capital cost of the property and that are paid in the particular fiscal period, but more than 18 months after the end of that preceding fiscal period;

“specified member” of a corporation that is a cooperative, in a taxation year, means a member having, directly or indirectly, at any time in the year, at least 10% of the votes that could be cast at a meeting of the members of the cooperative;

“specified property” of a corporation or a partnership means a property, other than a property that is the subject of a valid election made in accordance with the second paragraph of section 1029.8.36.166.40, that meets the following conditions:

(a) the property is acquired by the corporation or partnership after 10 March 2020 and before 1 January 2025, but is not a property acquired pursuant to an obligation in writing entered into before 11 March 2020 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 10 March 2020;

(b) if no reference were made to section 93.6, the property would be

i. a property included in Class 43 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1),

ii. a property included in Class 50 of Schedule B to the Regulation respecting the Taxation Act,

iii. a property included in Class 53 of Schedule B to the Regulation respecting the Taxation Act,

iv. a property that would be included in Class 43 of Schedule B to the Regulation respecting the Taxation Act if subparagraphs i and ii of paragraph *b* of that class were read as follows:

“i. would be included in Class 10 under subparagraph *e* of the second paragraph of that class, if this schedule were read without reference to this paragraph and subparagraphs *a*, *b* and *e* of the first paragraph of Class 41, and

“ii. at the time of its acquisition, may reasonably be expected to be used entirely in Canada and primarily for the purposes of smelting, refining or hydrometallurgy activities in respect of ore (other than ore from a gold or silver mine) extracted from a mineral resource located in Canada.”, or

v. a property that is included in Class 12 of Schedule B to the Regulation respecting the Taxation Act, pursuant to subparagraph *o* of its first paragraph, and that is a qualified management software package;

(c) the property begins to be used within a reasonable time after being acquired;

(d) the property is used mainly in Québec, where it is described in subparagraph *v* of paragraph *b*, or solely in Québec, in any other case, and mainly in the course of carrying on a business;

(e) the property is not used, or acquired to be used, in the course of carrying on a recognized business in connection with which a large investment project is carried out or is in the process of being carried out;

(f) the property is not used in the course of operating an ethanol, biodiesel fuel or pyrolysis oil plant; and

(g) the property was not, before its acquisition, used for any purpose or acquired to be used or leased for any purpose whatever;

“territory with high economic vitality” means a municipality mentioned in Schedule I to the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) or Schedule A to the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02);

“territory with intermediate economic vitality” means a territory situated in Québec that is neither a territory with high economic vitality nor a territory with low economic vitality;

“territory with low economic vitality” means

(a) one of the following regional county municipalities:

- i. Municipalité régionale de comté d’Antoine-Labelle,
- ii. Municipalité régionale de comté d’Argenteuil,
- iii. Municipalité régionale de comté d’Avignon,
- iv. Municipalité régionale de comté de Bonaventure,
- v. Municipalité régionale de comté de Charlevoix-Est,
- vi. Municipalité régionale de comté de La Côte-de-Gaspé,
- vii. Municipalité régionale de comté de La Haute-Côte-Nord,
- viii. Municipalité régionale de comté de La Haute-Gaspésie,
- ix. Municipalité régionale de comté de La Matanie,
- x. Municipalité régionale de comté de La Matapédia,
- xi. Municipalité régionale de comté de La Mitis,
- xii. Municipalité régionale de comté de La Vallée-de-la-Gatineau,
- xiii. Municipalité régionale de comté de Maria-Chapdelaine,
- xiv. Municipalité régionale de comté de Matawinie,
- xv. Municipalité régionale de comté de Mékinac,
- xvi. Municipalité régionale de comté de Pontiac,
- xvii. Municipalité régionale de comté de Témiscouata,
- xviii. Municipalité régionale de comté des Appalaches,
- xix. Municipalité régionale de comté des Basques,

- xx. Municipalité régionale de comté des Etchemins,
- xxi. Municipalité régionale de comté des Sources,
- xxii. Municipalité régionale de comté du Golfe-du-Saint-Laurent, or
- xxiii. Municipalité régionale de comté du Rocher-Percé;

(b) one of the following urban agglomerations:

i. Communauté maritime des Îles-de-la-Madeleine, as described in section 9 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), or

ii. the urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations; or

(c) Ville de Shawinigan;

“total taxes” of a corporation for a taxation year means, subject to the third paragraph, the aggregate of its tax payable under this Part for the year and of its tax payable under Parts IV.1, VI and VI.1 for the year;

“unused portion of the tax credit” of a corporation for a taxation year means the amount by which the total amount that the corporation would be deemed to have paid to the Minister for that year under the first paragraph of sections 1029.8.36.166.60.48 and 1029.8.36.166.60.49 if no reference were made to their third paragraph, exceeds the corporation’s maximum tax credit amount for the year.

For the purposes of the definition of “specified expenses” in the first paragraph, the following rules are taken into account:

(a) the expenses that are included, at the end of a taxation year or fiscal period, in the capital cost of a property do not include the expenses so included under section 180 or 182;

(b) the expenses incurred to acquire a property must be incurred before 1 January 2025; and

(c) the specified expenses in respect of a specified property for a taxation year or fiscal period must be reduced by the portion of those expenses that are eligible expenses within the meaning of the first paragraph of section 1029.8.36.166.60.19.

Where a corporation is, for a taxation year, deemed to have paid an amount to the Minister under this division, otherwise than under any of sections 1029.8.36.166.60.60 to 1029.8.36.166.60.62, and an amount under Division II.6.14.2, otherwise than under any of sections 1029.8.36.166.55 to

1029.8.36.166.57, the corporation's otherwise determined total taxes for the year are, for the purposes of this division, reduced by all or part of those amounts that the corporation takes into account in computing its total taxes for the year for the purposes of Division II.6.14.2.

Where a specified property is acquired in connection with a joint venture, the exclusion threshold in respect of the specified property for a corporation or partnership holding a share in the property as a party to such a venture is, for the purposes of the definition of "excluded expense amount" in the first paragraph, deemed to be equal to the amount obtained by multiplying the amount that would correspond to that threshold but for this paragraph by the proportion that corresponds to the share of the corporation or partnership, as the case may be, in the property.

“1029.8.36.166.60.37. An associated group, in a taxation year, means all the corporations that are associated with each other in the year.

For the purposes of the first paragraph, a business carried on by an individual, other than a trust, is deemed, at a particular time, to be carried on by a corporation all the voting shares in the capital stock of which are owned by the individual at that time.

“1029.8.36.166.60.38. For the purposes of this division, the balance of a qualified corporation's cumulative specified expense limit for a particular taxation year is equal to

(a) where the qualified corporation is not a member of an associated group in the particular year, the amount by which \$100,000,000 exceeds the total of

i. the aggregate of all amounts each of which is the corporation's specified expenses in respect of a specified property, for a taxation year (in this subparagraph *a* referred to as a "preceding year concerned") that ends in the 48-month period preceding the beginning of the particular year, in respect of which an amount would be deemed to have been paid to the Minister by the corporation for the preceding year concerned under section 1029.8.36.166.60.48 if no reference were made to its third paragraph and the excluded expense amount relating to the specified property were equal to zero,

ii. the aggregate of all amounts each of which is the corporation's share of a partnership's specified expenses in respect of a specified property, for a fiscal period of the partnership that ends in a preceding year concerned, in respect of which an amount would be deemed to have been paid to the Minister by the corporation for the preceding year concerned under section 1029.8.36.166.60.49 if no reference were made to its third paragraph and the excluded expense amount relating to the specified property were equal to zero,

iii. the aggregate of all amounts each of which is the portion of the corporation's eligible expenses in respect of a qualified property, for the particular year or a preceding year concerned, that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43

and in respect of which an amount would be deemed to have been paid to the Minister by the corporation for that year under that section if no reference were made to its third paragraph and the excluded expense amount relating to the qualified property were equal to zero, and

iv. the aggregate of all amounts each of which is the corporation's share of the portion of a partnership's eligible expenses in respect of a qualified property, for a fiscal period of the partnership that ends in the particular year or a preceding year concerned, that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.44 and in respect of which an amount would be deemed to have been paid to the Minister by the corporation for that year under that section if no reference were made to its third paragraph and the excluded expense amount relating to the qualified property were equal to zero; or

(*b*) where the qualified corporation is a member of an associated group in the particular year,

i. the amount attributed for the particular year to the corporation pursuant to the agreement described in the second paragraph and filed with the Minister in the prescribed form, or

ii. if no amount is attributed to the corporation pursuant to the agreement to which subparagraph i refers or in the absence of such an agreement but subject to section 1029.8.36.166.60.39, zero.

The agreement to which subparagraph i of subparagraph *b* of the first paragraph refers, in respect of a particular taxation year of the qualified corporation, is the agreement under which all the corporations that are members of the associated group in the particular taxation year attribute, for the purposes of this section, to one or more of the corporations that are members of the associated group, for the particular taxation year, one or more amounts the total of which is not greater than the amount by which \$100,000,000 exceeds the total of

(*a*) the aggregate of all amounts each of which is the specified expenses of a corporation that is a member of the associated group in the particular year in respect of a specified property, for a taxation year (in this paragraph referred to as a "preceding year concerned") that ends in a 48-month period preceding the beginning of the particular year, in respect of which an amount would be deemed to have been paid to the Minister by the corporation for the preceding year concerned under section 1029.8.36.166.60.48 if no reference were made to its third paragraph and the excluded expense amount relating to the specified property were equal to zero;

(*b*) the aggregate of all amounts each of which is the share of a corporation that is a member of the associated group in the particular year of a partnership's specified expenses in respect of a specified property, for a fiscal period of the partnership that ends in a preceding year concerned of the corporation, in respect of which an amount would be deemed to have been paid to the Minister

by the corporation for the preceding year concerned under section 1029.8.36.166.60.49 if no reference were made to its third paragraph and the excluded expense amount relating to the specified property were equal to zero;

(c) the aggregate of all amounts each of which is the portion of the eligible expenses of a corporation that is a member of the associated group in the particular year in respect of a qualified property, for a taxation year (in this paragraph referred to as a “specified year”) that ends in the particular year or is a preceding year concerned, that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43 and in respect of which an amount would be deemed to have been paid to the Minister by that corporation for the specified year under that section if no reference were made to its third paragraph and the excluded expense amount relating to the qualified property were equal to zero; and

(d) the aggregate of all amounts each of which is the share of a corporation that is a member of the associated group in the particular year of the portion of a partnership’s eligible expenses in respect of a qualified property, for a fiscal period of the partnership that ends in a specified year of the corporation, that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.44 and in respect of which an amount would be deemed to have been paid to the Minister by that corporation for the specified year under that section if no reference were made to its third paragraph and the excluded expense amount relating to the qualified property were equal to zero.

Where the aggregate of the amounts attributed, in respect of a taxation year, pursuant to an agreement described in the second paragraph and entered into with the corporations that are members of an associated group in the year is greater than the excess amount determined under that paragraph, the amount determined under subparagraph i of subparagraph *b* of the first paragraph in respect of each of those corporations for the taxation year is deemed, for the purposes of this section, to be equal to the amount obtained by multiplying that excess amount by the proportion that the amount that was attributed to the corporation in the agreement, in respect of the year, is of the aggregate of the amounts that were so attributed.

“1029.8.36.166.60.39. Where corporations are part, in a taxation year, of an associated group and where a corporation that is a member of that group fails to file with the Minister the agreement to which subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.166.60.38 refers within 30 days after notice in writing by the Minister has been sent to such a corporation that such an agreement is required for the purposes of any assessment of tax under this Part or for the determination of another amount, the Minister shall, for the purposes of this division, attribute an amount to one or more of the corporations that are members of that group for the taxation year, which amount or the aggregate of which amounts, as the case may be, must be equal to the excess amount determined for the year under the second

paragraph of section 1029.8.36.166.60.38, and, in such a case, the balance of the cumulative specified expense limit of each of those corporations, for the year, is equal to the amount so attributed to it.

“1029.8.36.166.60.40. For the purposes of this division, the balance of a qualified partnership’s cumulative specified expense limit for a particular fiscal period is equal to the amount by which \$100,000,000 exceeds the total of

(a) the aggregate of all amounts each of which is its specified expenses, in respect of a specified property, for a fiscal period (in this section referred to as the “preceding fiscal period concerned”) that ends in the 48-month period preceding the beginning of the particular fiscal period, in respect of which an amount would be deemed to have been paid to the Minister under section 1029.8.36.166.60.49 if no reference were made to its third paragraph and the excluded expense amount relating to the specified property were equal to zero; and

(b) the aggregate of all amounts each of which is the portion of its eligible expenses, in respect of a qualified property, for the particular fiscal period or a preceding fiscal period concerned, that would be referred to in subparagraph i of subparagraph a of the first paragraph of section 1029.8.36.166.44 and in respect of which an amount would be deemed to have been paid to the Minister under section 1029.8.36.166.44 if no reference were made to its third paragraph and the excluded expense amount relating to the qualified property were equal to zero.

“1029.8.36.166.60.41. For the purposes of this division, the balance of a joint venture’s cumulative specified expense limit for a particular fiscal period of the joint venture is equal to the amount by which \$100,000,000 exceeds the total of

(a) the aggregate of all amounts each of which is the specified expenses incurred by a corporation or a partnership in respect of a specified property as a party to the joint venture, in a fiscal period of the joint venture (in this paragraph referred to as the “preceding fiscal period concerned”) that ends in the 48-month period preceding the beginning of the particular fiscal period, in respect of which an amount would be deemed to have been paid to the Minister under section 1029.8.36.166.60.48 or 1029.8.36.166.60.49, as the case may be, if no reference were made to its third paragraph and the excluded expense amount relating to the specified property were equal to zero; and

(b) the aggregate of all amounts each of which is the portion of the eligible expenses incurred by a corporation or a partnership in respect of a qualified property as a party to the joint venture, in the particular fiscal period or a preceding fiscal period concerned of the joint venture, that would be referred to in subparagraph i of subparagraph a of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44, as the case may be, and in respect of which an amount would be deemed to have been paid to the Minister

under section 1029.8.36.166.43 or 1029.8.36.166.44 if no reference were made to its third paragraph and the excluded expense amount relating to the qualified property were equal to zero.

For the purposes of this section, a joint venture is deemed to be a partnership whose fiscal period ends on 31 December of a calendar year.

For the purposes of this division, the share of a corporation for a taxation year, or of a partnership for a fiscal period, of the balance of a joint venture's cumulative specified expense limit is equal,

(a) in the case of a corporation,

i. where its taxation year does not end on 31 December of a calendar year, to the aggregate of all amounts each of which is the proportion of its share, determined in accordance with the fourth paragraph, of the balance of the joint venture's cumulative specified expense limit for a fiscal period of the joint venture, a part of which is included in the taxation year, that the specified expenses incurred by the corporation as a party to the joint venture in that part of the fiscal period is of the aggregate of the specified expenses incurred by the corporation as a party to the joint venture in that fiscal period, or

ii. where its taxation year ends on 31 December of a calendar year, to its share, determined in accordance with the fourth paragraph, of the balance of the joint venture's cumulative specified expense limit for the joint venture's fiscal period whose end coincides with the end of the corporation's taxation year; and

(b) in the case of a partnership,

i. where its fiscal period does not end on 31 December of a calendar year, to the aggregate of all amounts each of which is the proportion of its share, determined in accordance with the fourth paragraph, of the balance of the joint venture's cumulative specified expense limit for the joint venture's fiscal period, a part of which is included in the partnership's fiscal period, that the specified expenses incurred by the partnership as a party to the joint venture in that part of the joint venture's fiscal period is of the aggregate of the specified expenses incurred by the partnership as a party to the joint venture in that fiscal period of the joint venture, or

ii. where its fiscal period ends on 31 December of a calendar year, to its share, determined in accordance with the fourth paragraph, of the balance of the joint venture's cumulative specified expense limit for the joint venture's fiscal period whose end coincides with the end of the partnership's fiscal period.

The share to which the third paragraph refers of a corporation or a partnership of the balance of a joint venture's cumulative specified expense limit for a fiscal period of the joint venture is equal to the proportion of that amount that the specified expenses incurred by the corporation or partnership, as the case may be, in that fiscal period as a party to the joint venture is of the aggregate of the specified expenses incurred in the joint venture's fiscal period.

“1029.8.36.166.60.42. For the purposes of this division, the assets that apply to a corporation for a taxation year are those that are shown in its financial statements submitted to the shareholders or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been so prepared, for its preceding taxation year or, where the corporation is in its first fiscal period, at the beginning of that fiscal period.

However, where the corporation is a cooperative, the first paragraph is to be read as if “submitted to the shareholders” were replaced by “submitted to the members”.

In computing the assets of a corporation, the amount of the surplus reassessment of its property and the amount of its incorporeal assets must be subtracted, to the extent that the amount shown exceeds the expenditure made in their respect.

Where all or part of an expenditure made in respect of incorporeal assets consists of shares of the corporation's or cooperative's capital stock, all or the part of the expenditure, as the case may be, is deemed to be nil.

Where, in a taxation year, a corporation is a member of an associated group, the assets that apply to the corporation for the year are equal to the amount by which the aggregate of the assets of the corporation and of those of each other corporation that is a member of the group, determined in accordance with this section, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.

“1029.8.36.166.60.43. Where, in relation to a taxation year, a qualified corporation or, where it is a member of an associated group in the year, another corporation that is a member of that group reduces its assets by any transaction and that reduction increases the amount that the qualified corporation would, but for this section, be deemed to have paid to the Minister under this division for that year, the assets are deemed not to have been so reduced unless the Minister decides otherwise.

“1029.8.36.166.60.44. For the purposes of this division, the gross revenue that applies to a qualified corporation for a taxation year is its gross revenue for the preceding taxation year.

Where a qualified corporation is a member of an associated group in a taxation year, the gross revenue that applies to it for the year is the amount that would be the associated group's gross revenue for its preceding taxation year if it were computed on the basis of the consolidated income statement of the members of the associated group for the preceding year and each member of the group had an establishment in Québec.

For the purpose of preparing the consolidated income statement of the members of an associated group for a particular taxation year of a corporation, the income statements taken into account are that of the corporation for the particular year and those of the other corporations that are members of the group for their taxation year that ends in the particular year.

“1029.8.36.166.60.45. The amount to which the definition of “maximum tax credit amount” in the first paragraph of section 1029.8.36.166.60.36 refers, in relation to a corporation for a taxation year, is equal to the product obtained by multiplying, by the proportion determined by the formula in the third paragraph, the amount by which the total amount that the corporation would be deemed to have paid to the Minister for the taxation year under sections 1029.8.36.166.60.48 and 1029.8.36.166.60.49 if no reference were made to their third paragraph exceeds the amount by which its total taxes for the year exceed the amount it is deemed to have paid to the Minister for the year under section 1029.8.36.166.60.51.

The amount to which the definition of “limit relating to an unused portion” in the first paragraph of section 1029.8.36.166.60.36 refers, in relation to a corporation for a taxation year, is equal to the product obtained by multiplying, by the proportion determined by the formula in the third paragraph, the amount by which the aggregate of all amounts each of which is an excess amount described in subparagraph *a* of the first paragraph of section 1029.8.36.166.60.51 exceeds the corporation's total taxes for the year.

The formula to which the first and second paragraphs refer is

$$1 - [(A - \$50,000,000)/\$50,000,000].$$

In the formula in the third paragraph, A is the greater of

(a) \$50,000,000; and

(b) the greater of the assets and the gross revenue that applies to the corporation for the taxation year, without exceeding \$100,000,000.

“1029.8.36.166.60.46. Where it may reasonably be considered that one of the main reasons for the separate existence of two or more corporations in a taxation year is to cause a qualified corporation to be deemed to have paid an amount to the Minister under this division for that year or to increase an amount that such a corporation is deemed to have paid to the Minister under this division for that year, those corporations are deemed, for the purposes of this division, to be associated with each other in the year.

“1029.8.36.166.60.47. For the purposes of this division, a corporation’s share of a particular amount, in relation to a partnership of which the corporation is a member at the end of a fiscal period, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“§2. — *Credits*

“1029.8.36.166.60.48. A qualified corporation for a taxation year that encloses the documents described in the fifth paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is the product obtained by multiplying its specified expenses for the year in respect of a specified property by the rate determined in respect of the property for the year under section 1029.8.36.166.60.50, to the extent that those expenses are paid and that the aggregate of those expenses is established subject to the second paragraph and does not include the portion, determined by the qualified corporation, of its specified expenses incurred in the year as a party to a joint venture that exceeds its share for the year of the balance of the joint venture’s cumulative specified expense limit.

The total of the specified expenses referred to in the first paragraph in respect of a corporation for a taxation year may not exceed the amount that is the amount by which the balance of its cumulative specified expense limit for the year exceeds the aggregate of all amounts each of which is its share of the specified expenses that would be referred to in the first paragraph of section 1029.8.36.166.60.49 for the year and in respect of which the corporation would be deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.60.49 if no reference were made to its third paragraph and if the definition of “specified expenses” in the first paragraph of section 1029.8.36.166.60.36 were read without reference to “the amount by which the excluded expense amount relating to the partnership’s specified property for the particular fiscal period is exceeded by” in the portion of its paragraph *b* before subparagraph *i*.

The total amount that the corporation is deemed to have paid to the Minister for the year under the first paragraph and, if applicable, under the first paragraph of section 1029.8.36.166.60.49 may not exceed the corporation’s maximum tax credit amount for the year.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of the agreement described in section 1029.8.36.166.60.38, if applicable.

“1029.8.36.166.60.49. A qualified corporation for a taxation year that is a member of a qualified partnership at the end of a particular fiscal period of the partnership that ends in the year and that encloses the documents described in the sixth paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is the product obtained by multiplying its share of the partnership’s specified expenses for the particular fiscal period in respect of a specified property by the rate determined for the year under section 1029.8.36.166.60.50, in respect of the property, to the extent that those expenses are paid and that its share of the aggregate of those expenses is established subject to the second paragraph and includes neither its share of the portion, determined by the qualified corporation, of the qualified partnership’s specified expenses for the particular fiscal period that exceeds the balance of the partnership’s cumulative specified expense limit for the particular fiscal period, nor its share of the portion, determined by the qualified corporation, of such expenses incurred by the partnership in the particular fiscal period as a party to a joint venture that exceeds the partnership’s share for the particular fiscal period of the balance of the joint venture’s cumulative specified expense limit.

The total of all amounts each of which is a corporation’s share of the specified expenses that are referred to in the first paragraph for a taxation year may not exceed the amount that is the amount by which the balance of its cumulative specified expense limit for the year exceeds the total of the specified expenses that would be referred to in the first paragraph of section 1029.8.36.166.60.48 for the year and in respect of which the corporation would be deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.60.48 if no reference were made to its third paragraph and if the definition of “specified expenses” in the first paragraph of section 1029.8.36.166.60.36 were read

without reference to “the amount by which the excluded expense amount relating to the corporation’s specified property for the particular year is exceeded by” in the portion of its paragraph *a* before subparagraph *i*.

The total amount that the corporation is deemed to have paid to the Minister for the year under the first paragraph and, if applicable, under the first paragraph of section 1029.8.36.166.60.48 may not exceed the corporation’s maximum tax credit amount for the year.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(*a*) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(*b*) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

Despite the definition of “specified expenses” in the first paragraph of section 1029.8.36.166.60.36 and for the purpose of applying this section to a corporation referred to in the first paragraph, the specified expenses of a partnership of which the corporation is a member for a particular fiscal period, in respect of a specified property, do not include the expenses that would otherwise be such specified expenses because of subparagraph *ii* of paragraph *b* of that definition and that are incurred in a fiscal period of the partnership that ends in a taxation year for which the corporation was not a qualified corporation.

The documents to which the first paragraph refers are the following:

(*a*) the prescribed form containing prescribed information; and

(*b*) a copy of the agreement described in section 1029.8.36.166.60.38, if applicable.

“1029.8.36.166.60.50. The rate to which the first paragraph of sections 1029.8.36.166.60.48 and 1029.8.36.166.60.49 refers in respect of a specified property of a corporation or a partnership for a particular taxation year is

(a) where the specified property is acquired to be used mainly in a territory with low economic vitality, 20%;

(b) where the specified property is acquired to be used mainly in a territory with intermediate economic vitality, 15%; or

(c) where the specified property is acquired to be used mainly in a territory with high economic vitality, 10%.

Where a specified property that is referred to in subparagraph v of paragraph b of the definition of that expression in the first paragraph of section 1029.8.36.166.60.36 is acquired by a qualified corporation or a qualified partnership to be used in several establishments of the corporation or partnership without it being possible to determine in which territory referred to in the first paragraph the property is to be mainly used, the property is, for the purposes of the first paragraph, deemed to be acquired to be so used

(a) in a territory with low economic vitality if, in the first taxation year or the first fiscal period, as the case may be, in which specified expenses were incurred for the acquisition of the property, the proportion that the aggregate of the salaries or wages paid by the corporation or partnership to its employees who report for work at one of its establishments situated in a territory with low economic vitality is of the aggregate of the salaries or wages it paid to its employees who report for work at one of its establishments situated in Québec exceeds 50%;

(b) in a territory with intermediate economic vitality if subparagraph a does not apply and if, in the first taxation year or the first fiscal period, as the case may be, in which specified expenses were incurred for the acquisition of the property, the proportion that the aggregate of the salaries or wages paid by the corporation or partnership to its employees who report for work at one of its establishments situated in a territory with intermediate economic vitality or in a territory with low economic vitality is of the aggregate of the salaries or wages it paid to its employees who report for work at one of its establishments situated in Québec exceeds 50%; or

(c) in any other case, in a territory with high economic vitality.

For the purposes of the second paragraph, the following rules are taken into account:

(a) where, in a taxation year or a fiscal period, an employee reports for work at an establishment of a corporation or partnership situated in Québec and at an establishment of the corporation or partnership situated outside Québec, the employee is deemed, for that period,

i. unless subparagraph ii applies, to report for work only at the establishment situated in Québec, or

ii. to report for work only at the establishment situated outside Québec if, during that period, the employee reports for work mainly at an establishment of the corporation or partnership situated outside Québec;

(b) where, in a taxation year or a fiscal period, an employee reports for work at several establishments of a corporation or partnership and those establishments are situated in territories referred to in the first paragraph that do not have the same level of economic vitality, the employee is deemed, for that period,

i. to report for work only at an establishment situated in a territory with low economic vitality if the employee reports for work mainly, during that period, at one or more establishments of the corporation or partnership situated in such a territory,

ii. to report for work only at an establishment situated in a territory with intermediate economic vitality if subparagraph i does not apply and the employee reports for work mainly, during that period, at one or more establishments of the corporation or partnership situated in such a territory or in a territory with low economic vitality, or

iii. in any other case, to report for work only at an establishment situated in a territory with high economic vitality; and

(c) where, in a taxation year or a fiscal period, an employee is not required to report for work at an establishment of a corporation or partnership and the employee's wages in relation to that period are paid from such an establishment situated in Québec, the employee is deemed to report for work at that establishment if the duties performed by the employee during that period are performed mainly in Québec.

“1029.8.36.166.60.51. Subject to section 1029.8.36.166.60.54, a corporation that encloses the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for a particular taxation year is deemed, subject to the second paragraph, to have paid to the Minister on the corporation's balance-due day for the particular year, on account of its tax payable for that year under this Part, an amount equal to the aggregate of all amounts each of which is the lesser of

(a) the amount by which the unused portion of the tax credit of the corporation for a taxation year (in subparagraph *b* referred to as the “original year”) that is any of the 20 taxation years that precede the particular year exceeds the aggregate of all amounts each of which is an amount deemed to have been paid to the Minister by the corporation under this section or section 1029.8.36.166.60.52, in respect of the unused portion of the tax credit, on account of its tax payable for a taxation year preceding the particular year; and

(b) the amount by which the corporation's limit relating to an unused portion for the particular year exceeds the aggregate of all amounts each of which is equal to the amount deemed to be paid by the corporation under this section, for the particular year, in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the original year.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027 or any of sections 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.36.166.60.52. Subject to section 1029.8.36.166.60.55, a corporation is deemed, for a particular taxation year ending after 10 March 2020, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for a taxation year (in this section referred to as the “subsequent year”) that is any of the three taxation years that follow the particular year, to have paid to the Minister, in relation to the unused portion of the tax credit of the corporation for the subsequent year, on the day on which the form is filed with the Minister, an amount equal to the lesser of

(a) the amount by which the unused portion of the tax credit of the corporation for the subsequent year exceeds the aggregate of all amounts each of which is an amount deemed to have been paid to the Minister by the corporation under this section, in respect of the unused portion, for a taxation year preceding the particular year; and

(b) the amount by which its total taxes for the particular year exceed the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for the particular year under any of sections 1029.8.36.166.60.48, 1029.8.36.166.60.49 and 1029.8.36.166.60.51, or under this section in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the subsequent year.

“1029.8.36.166.60.53. No amount may be deemed to have been paid to the Minister by a qualified corporation for a particular taxation year under section 1029.8.36.166.60.48 or 1029.8.36.166.60.49, in relation to its specified expenses or its share of a qualified partnership’s specified expenses, as the case may be, in respect of a specified property, where, at any time during the period described in the second paragraph, the property ceases, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, or of a major breakdown of the property, to be used, where the property is referred to in subparagraph *v* of paragraph *b* of the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36, mainly in Québec or, in any other case, solely in Québec, to earn income from a business carried on

(*a*) by the first purchaser of the property, where the first purchaser owns it at the time referred to in the portion before this subparagraph; or

(*b*) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) applies, where the subsequent purchaser owns it at the time referred to in the portion before subparagraph *a*.

The period to which the first paragraph refers is the period that begins on the particular day on which the property begins to be used by its first purchaser or by a subsequent purchaser that acquired the property in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act applies and ends on the earlier of

(*a*) the 730th day following the particular day; and

(*b*) the qualified corporation’s filing-due date for the particular taxation year or the last day of the six-month period following the end of the qualified partnership’s fiscal period that ends in the particular year, as the case may be.

“1029.8.36.166.60.54. Where, at any time, control of a corporation is acquired by a person or a group of persons, no amount may, for a particular taxation year ending after that time, be deemed, under section 1029.8.36.166.60.51, to have been paid to the Minister by the corporation in respect of its unused portion of the tax credit for a taxation year ending before that time.

However, subject to section 1029.8.36.166.60.53, the corporation may be deemed to have paid an amount to the Minister, for such a particular taxation year, in respect of the portion of the unused portion of the tax credit for a taxation year ending before that time that may reasonably be considered to be attributable to the carrying on of a business, if the corporation carried on the business throughout the particular year for profit or with a reasonable expectation of profit.

The amount that the corporation may be deemed to have paid to the Minister for the particular year under section 1029.8.36.166.60.51 in respect of the portion referred to in the second paragraph must be determined as if the total

taxes used in establishing, for the particular year, the corporation's limit relating to an unused portion referred to in subparagraph *b* of the first paragraph of that section were the portion of such total taxes of the corporation for the particular year that may reasonably be attributed to the carrying on of that business and—if the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business before that time—of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

“1029.8.36.166.60.55. Where, at any time, control of a corporation is acquired by a person or a group of persons, no amount may, for a particular taxation year ending before that time, be deemed, under section 1029.8.36.166.60.52, to have been paid to the Minister by the corporation in respect of its unused portion of the tax credit for a taxation year ending after that time.

However, the corporation may be deemed to have paid an amount to the Minister, for such a particular taxation year, in respect of the portion of the unused portion of the tax credit for a taxation year ending after that time that may reasonably be considered to be attributable to the carrying on of a business, if the corporation carried on the business throughout that taxation year and in the particular year for profit or with a reasonable expectation of profit.

The amount that the corporation may be deemed to have paid to the Minister for the particular year under section 1029.8.36.166.60.52 in respect of the portion referred to in the second paragraph must be determined as if the reference to the total taxes in that section were a reference to the portion of the corporation's total taxes for the particular year that may reasonably be attributed to the carrying on of that business and—if the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business before that time—of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

“1029.8.36.166.60.56. For the purposes of this division, a corporation or partnership deemed to have acquired a property at a particular time under paragraph *b* of section 125.1 is deemed to have acquired the property at that time in consideration for expenses, incurred and paid at that time, that correspond to the fair market value of the property at that time, and to own the property from that time until the corporation or partnership is deemed to dispose of the property under paragraph *f* of section 125.1.

“§3. — Government assistance, non-government assistance and other particulars

“1029.8.36.166.60.57. For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.36.166.60.48 or 1029.8.36.166.60.49, the following rules apply:

(a) the amount of the specified expenses referred to in the first paragraph of section 1029.8.36.166.60.48 is to be reduced, if applicable, by the amount of any government assistance or non-government assistance, attributable to those expenses, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the taxation year; and

(b) the corporation's share of a partnership's specified expenses, referred to in the first paragraph of section 1029.8.36.166.60.49, for the partnership's fiscal period that ends in the taxation year is to be reduced, if applicable,

i. by the corporation's share of the amount of any government assistance or non-government assistance, attributable to those expenses, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the last day of the six-month period following the end of the fiscal period, and

ii. by the amount of any government assistance or non-government assistance, attributable to those expenses, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the last day of the six-month period following the end of the fiscal period.

“1029.8.36.166.60.58. For the purpose of computing the amount that a corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.51 for a particular taxation year in respect of its unused portion of the tax credit for a particular preceding taxation year, in relation to specified expenses of the corporation or of a partnership of which it was a member at the end of the partnership's fiscal period ending in the particular preceding year, the unused portion of the tax credit of the corporation, otherwise determined, is to be reduced by the amount determined under the second paragraph if

(a) in the particular year or a preceding taxation year, an amount relating to the corporation's specified expenses, other than an amount reducing those expenses in accordance with section 1029.8.36.166.60.57 or 1029.8.36.166.60.65, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) in a fiscal period of the partnership ending in the particular year or in a preceding taxation year and at the end of which the corporation is a member of the partnership, an amount relating to the partnership's specified expenses, other than an amount reducing those expenses in accordance with section 1029.8.36.166.60.57 or 1029.8.36.166.60.65, is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The amount to which the first paragraph refers is equal to the amount by which the unused portion of the tax credit of the corporation for the particular preceding year, otherwise determined, exceeds the amount that would be the amount of the unused portion of the tax credit of the corporation if

(a) any amount referred to in subparagraph *a* of the first paragraph that is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation were directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation in the particular preceding year; and

(b) any amount referred to in subparagraph *b* of the first paragraph that is, directly or indirectly, refunded or otherwise paid to the corporation or partnership or allocated to a payment to be made by the corporation or partnership were directly or indirectly, refunded or otherwise paid to the corporation or partnership or allocated to a payment to be made by the corporation or partnership in the partnership's fiscal period ending in the particular preceding year.

Where, in respect of the specified expenses referred to in the first paragraph, a person other than the corporation, or a partnership other than the partnership of which the corporation is a member, has obtained, at a particular time, a benefit or advantage that would have reduced those expenses in accordance with section 1029.8.36.166.60.65 if the person or partnership had obtained it, had been entitled to obtain it or could reasonably have expected to obtain it on or before the corporation's filing-due date for the particular preceding taxation year, or on or before the last day of the six-month period following the end of the fiscal period of the partnership of which the corporation is a member that ended in the particular preceding taxation year, the benefit or advantage is, for the purposes of the first and second paragraphs,

(a) if those expenses were incurred by the corporation, deemed to be an amount that is paid to the corporation at that time; or

(b) if those expenses were incurred by the partnership of which the corporation is a member, deemed to be

i. an amount that is paid to that partnership at that time, where that benefit or advantage has been obtained by another partnership or by a person other than the person referred to in subparagraph ii, or

ii. an amount that is paid to the corporation at that time, where that benefit or advantage has been obtained by a person with whom the corporation does not deal at arm's length.

“1029.8.36.166.60.59. For the purpose of applying section 1029.8.36.166.60.58 to a corporation for a taxation year, the specified expenses, in respect of a specified property, of the corporation for a particular preceding taxation year or of a partnership for a fiscal period of the partnership that ends in the particular preceding year and at the end of which the corporation was a member of the partnership, are deemed to be repaid to the corporation or partnership, as the case may be, at a particular time of the period described in the second paragraph, where the property ceases, at that time, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, or of a major breakdown of the property, to be used, where the property is referred

to in subparagraph *v* of paragraph *b* of the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36, mainly in Québec or, in any other case, solely in Québec, to earn income from a business carried on

(*a*) by the first purchaser of the property, where the first purchaser owns it at the particular time; or

(*b*) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) applies, where the subsequent purchaser owns it at the particular time.

The period to which the first paragraph refers is the period that begins on the particular day on which the property begins to be used by its first purchaser or by a subsequent purchaser that acquired the property in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act applies, and that ends on the earlier of

(*a*) the 730th day following the particular day; and

(*b*) the last day of the corporation’s taxation year or of the partnership’s fiscal period, as the case may be, that includes the particular time.

The first paragraph does not apply to a corporation for a taxation year, in relation to specified expenses, in respect of a specified property, of the corporation for a particular preceding taxation year or of a partnership of which the corporation is a member for a fiscal period that ends in the particular preceding taxation year, if section 1029.8.36.166.60.53 applied, in relation to the specified expenses, for the particular preceding taxation year.

“1029.8.36.166.60.60. Where a corporation pays, in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of paragraph *a* of section 1029.8.36.166.60.57, the corporation’s specified expenses in respect of a specified property for a particular taxation year, for the purpose of computing the amount that it is deemed to have paid to the Minister under section 1029.8.36.166.60.48 for that particular year, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for the repayment year, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the repayment year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is an amount that it would be deemed to have paid to the Minister, in respect of its specified expenses for the particular year, under section 1029.8.36.166.60.48 for the particular year, or under section 1029.8.36.166.60.51 or 1029.8.36.166.60.52 for another taxation year that precedes the repayment year, if any amount of such assistance so repaid

at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in paragraph *a* of section 1029.8.36.166.60.57, exceeds the aggregate of

(a) the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister, in respect of those expenses, under section 1029.8.36.166.60.48 for the particular year, or under section 1029.8.36.166.60.51 or 1029.8.36.166.60.52 for another taxation year that precedes the repayment year; and

(b) any amount that the corporation is deemed to have paid to the Minister under this section for a taxation year preceding the repayment year, in respect of an amount of repayment of such assistance.

“1029.8.36.166.60.61. Where a partnership pays, in a fiscal period (in this section referred to as the “fiscal period of repayment”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of paragraph *b* of section 1029.8.36.166.60.57, a corporation’s share of the partnership’s specified expenses in respect of a specified property for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.49 for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of its share of the partnership’s specified expenses for the particular fiscal period, under section 1029.8.36.166.60.49 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.60.51 or 1029.8.36.166.60.52 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, exceeds the aggregate of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of that share, under section 1029.8.36.166.60.49 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.60.51 or 1029.8.36.166.60.52 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of such assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph i of paragraph *b* of section 1029.8.36.166.60.57; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.166.60.62. Where a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of paragraph *b* of section 1029.8.36.166.60.57, its share of the partnership’s specified expenses in respect of a specified property for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.49 for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of its share of the partnership’s specified expenses for the particular fiscal period, under section 1029.8.36.166.60.49 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.60.51 or 1029.8.36.166.60.52 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, exceeds the aggregate of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of that share, under section 1029.8.36.166.60.49 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.60.51 or 1029.8.36.166.60.52 for another taxation year that precedes the taxation year

in which the fiscal period of repayment ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of such assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph ii of paragraph b of section 1029.8.36.166.60.57; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.166.60.63. For the purposes of sections 1029.8.36.166.60.60 to 1029.8.36.166.60.62, an amount of assistance is deemed to be repaid, at a particular time, by a corporation or a partnership, as the case may be, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.166.60.57, specified expenses or the share of such expenses of a corporation that is a member of the partnership, for the purpose of computing the amount that the corporation or the corporation that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.36.166.60.48 or 1029.8.36.166.60.49;

(b) was not received by the corporation or partnership; and

(c) ceased at the particular time to be an amount that the corporation or partnership may reasonably expect to receive.

“1029.8.36.166.60.64. For the purpose of computing the amount that a corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.51 for a particular taxation year in respect of its unused portion of the tax credit for a particular preceding taxation year, the unused portion of the tax credit of the corporation, otherwise determined, must, if the conditions set out in the second paragraph are met for the particular year or for a preceding taxation year (each of which is referred to in this section as a “year of increase”), be increased by the aggregate of all amounts each of which is the excess amount referred to in subparagraph b of the second paragraph for a year of increase.

For the purposes of the first paragraph, the conditions that must be met for a year of increase are as follows:

(a) any of sections 1029.8.36.166.60.60 to 1029.8.36.166.60.63 applies to the corporation for the year of increase in relation to a particular amount that may reasonably be considered to be a repayment, made in the year of increase or in a partnership's fiscal period ending in the year of increase, of government assistance or non-government assistance that reduced, because of section 1029.8.36.166.60.57, the corporation's specified expenses, in respect of a specified property, for the particular preceding year or the corporation's share of the partnership's specified expenses, in respect of a specified property, for a fiscal period of the partnership ending in the particular preceding year; and

(b) the total amount that the corporation would be deemed to have paid to the Minister for the particular preceding year under sections 1029.8.36.166.60.48 and 1029.8.36.166.60.49 if the assumptions set out in the third paragraph were taken into account exceeds the particular amount determined under the fourth paragraph.

The total amount to which subparagraph *b* of the second paragraph refers is to be computed as if

(a) no reference were made to the third paragraph of sections 1029.8.36.166.60.48 and 1029.8.36.166.60.49;

(b) where section 1029.8.36.166.60.61 or 1029.8.36.166.60.62 applies to the corporation for the year of increase, the agreed proportion, in respect of the corporation for the partnership's fiscal period ending in the particular preceding year, were the same as that for the fiscal period ending in the year of increase; and

(c) any particular amount referred to in subparagraph *a* of the second paragraph that may reasonably be considered to be a repayment of government assistance or non-government assistance referred to in that subparagraph reduced the amount of government assistance or non-government assistance.

The particular amount to which subparagraph *b* of the second paragraph refers is the aggregate of

(a) the total amount that would be determined under that subparagraph *b* if no reference were made to subparagraph *c* of the third paragraph; and

(b) the total amount that the corporation is deemed to have paid to the Minister for the year of increase under sections 1029.8.36.166.60.60 to 1029.8.36.166.60.62.

“1029.8.36.166.60.65. Where, in relation to specified expenses of a qualified corporation or of a qualified partnership, in respect of a specified property, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or

advantage that may reasonably be attributed to the acquisition of the specified property, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(a) for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.166.60.48, the amount of the specified expenses is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation's filing-due date for the year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.166.60.49 by a qualified corporation that is a member of the qualified partnership, the corporation's share, for the partnership's fiscal period that ends in the taxation year, of the amount of the specified expenses, is to be reduced

i. by the corporation's share, for the fiscal period, of the amount of the benefit or advantage that the person or partnership, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain on or before the last day of the six-month period following the end of the fiscal period, and

ii. by the amount of the benefit or advantage that the qualified corporation or a person with whom it does not deal at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the last day of the six-month period following the end of the fiscal period."

(2) Subsection 1 applies in respect of expenses incurred after 10 March 2020.

152. (1) Section 1029.8.61.1 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph iii of paragraph *a* of the definition of "eligible service" by the following subparagraph:

"iii. a person, or the spouse of that person, who is deemed, in respect of the eligible individual, to have paid an amount on account of the person's or spouse's tax payable under section 1029.8.61.96.12 or 1029.8.61.96.13 for the taxation year in which the service is rendered or to be rendered to the eligible individual; or";

(2) by replacing paragraph *c* of the definition of "dwelling unit" by the following paragraph:

"(c) a room situated in a self-contained domestic establishment maintained by a person, or by the person's spouse, who is the owner, lessee or sublessee of the self-contained domestic establishment and who, in respect of the eligible

individual occupying the room, is deemed to have paid an amount on account of tax payable, for the taxation year in which an eligible service is rendered or to be rendered in respect of the eligible individual, under section 1029.8.61.96.12, if the eligible individual is a person referred to in paragraph *a* of that section, or under section 1029.8.61.96.13;”.

(2) Subsection 1 applies in respect of a service rendered or to be rendered in a taxation year beginning after 31 December 2019.

153. (1) Divisions II.11.3 to II.11.7.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.61.61 to 1029.8.61.96.9, are repealed.

(2) Subsection 1 applies from the taxation year 2020, except where it repeals Divisions II.11.4 and II.11.5 of Chapter III.1 of Title III of Book IX of Part I of the Act, in which case it applies from the taxation year 2021. In addition, where section 1029.8.61.71 of the Act applies to the taxation year 2020, the first paragraph is to be read

(1) as if “, as it read before being repealed” were inserted after “section 1029.8.61.61” in the definition of “informal caregiver” and in paragraph *c* of the definition of “excluded individual”; and

(2) as if “, as it read before being repealed” were inserted after “section 1029.8.61.64” in paragraph *c* of the definition of “excluded individual”.

154. (1) The Act is amended by inserting the following division after section 1029.8.61.96.9:

“DIVISION II.11.7.2

“CREDIT FOR CAREGIVERS

“§1. — *Interpretation and general rules*

“1029.8.61.96.10. In this division,

“eligible carereceiver”, in relation to an individual, means a person in respect of whom the following conditions are met:

(*a*) the person is

i. the child, grandchild, nephew, niece, brother, sister, father, mother, uncle, aunt, grandfather, grandmother, great-uncle or great-aunt of the individual or of the individual’s spouse, or any other direct ascendant of the individual or of the individual’s spouse,

ii. the individual’s spouse, or

iii. any other person to whom the individual provides sustained assistance in performing a basic activity of daily living, as certified in the prescribed form provided for in subparagraph *e* of the first paragraph of section 1029.8.61.96.20;

(*b*) the person has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living;

(*c*) the person needs assistance to perform a basic activity of daily living because of the person's impairment; and

(*d*) the dwelling that is the person's principal place of residence is situated in Québec and is not an excluded dwelling;

“eligible senior relative” of an individual for a taxation year means a person who meets the following conditions:

(*a*) the person is the father, mother, uncle, aunt, grandfather, grandmother, great-uncle or great-aunt of the individual or of the individual's spouse, or any other direct ascendant of the individual or of the individual's spouse; and

(*b*) the person has reached 70 years of age before the end of the year or, if the person died in the year, the person had reached that age at the time of the death;

“excluded amount” means

(*a*) an amount in respect of which a taxpayer is or was entitled to a reimbursement, or another form of assistance, except to the extent that the amount is included in computing the income of any taxpayer and is not deductible in computing that taxpayer's income or taxable income;

(*b*) an amount that was taken into account in computing an amount deducted in computing an individual's tax payable under this Part; or

(*c*) an amount that is taken into account in computing an amount that an individual is deemed to have paid to the Minister on account of the individual's tax payable under this chapter, but otherwise than under this division;

“excluded dwelling” means a self-contained domestic establishment or a room that is situated in a private seniors' residence, in a facility maintained by a private institution not under agreement that operates a residential and long-term care centre governed by the Act respecting health services and social services (chapter S-4.2) or in a public network facility;

“minimum cohabitation period” of a person with an individual for a taxation year is a period of at least 365 consecutive days commencing in the year or in the preceding year throughout which the person ordinarily lives with the individual in a self-contained domestic establishment, other than an excluded dwelling, of which the individual or the person, or the spouse of either of them if the spouse lives with them, is, throughout the period, alone or jointly with another person, the owner, lessee or sublessee, where

(a) the period includes a period of at least 183 days in the year (in this definition referred to as the “particular period”), unless the person or the individual died in the year;

(b) if the person or the individual died in the year, the period of at least 365 consecutive days was completed at the time of the death; and

(c) the person is 18 years of age or over in the particular period or, if the person or the individual died in the year, the person had reached that age at the time of the death;

“minimum period of support” of a person by an individual for a taxation year means a period of at least 365 consecutive days commencing in the year or in the preceding year and during which the individual provides assistance to that person on a regular and constant basis by assisting that person in performing a basic activity of daily living where

(a) the period includes a period of at least 183 days in the year (in this definition referred to as the “particular period”), unless the person or the individual died in the year;

(b) if the person or the individual died in the year, the period of at least 365 consecutive days was completed at the time of the death; and

(c) the person is 18 years of age or over in the particular period or, if the person or the individual died in the year, the person had reached that age at the time of the death;

“private seniors’ residence” has the meaning that would be assigned by section 1029.8.61.1 if the definition of that expression in the first paragraph of that section were read without reference to “for a particular month” and “, at the beginning of the particular month,”;

“public network facility” has the meaning assigned by the first paragraph of section 1029.8.61.1;

“recognized diploma” means

(a) a diploma of vocational studies in home care assistance;

(b) a diploma of vocational studies in home care and family and social assistance;

- (c) a diploma of vocational studies in assistance in health care establishments;
- (d) a diploma of vocational studies in assistance to patients or residents in health care establishments;
- (e) a diploma of vocational studies in health, assistance and nursing;
- (f) a diploma of college studies in nursing;
- (g) a bachelor's degree in nursing; or
- (h) any other diploma that enables an individual to act as
 - i. a visiting homemaker,
 - ii. a home support worker,
 - iii. a family and social auxiliary,
 - iv. a nursing attendant,
 - v. a health care aide,
 - vi. a beneficiary care attendant,
 - vii. a nursing assistant, or
 - viii. a nurse;

“specialized respite services” means the services by which a person who holds a recognized diploma provides, in place of an individual, home care to another person who is an eligible carereceiver in relation to the individual.

For the purposes of the definitions of “eligible carereceiver” and “eligible senior relative” in the first paragraph, a person who, immediately before dying, was the spouse of an individual is deemed to be a spouse of the individual.

For the purposes of the definition of “specialized respite services” in the first paragraph, a person is deemed to have been awarded a recognized diploma if

- (a) the care given to the eligible carereceiver by the person is in addition to care the person is required to give to the eligible carereceiver, in accordance with the direct allowance program administered by the Minister of Health and Social Services, within the framework of the person's participation in implementing an intervention plan or an individualized service plan developed, in respect of the eligible carereceiver, by an institution referred to in Title I of Part II of the Act respecting health services and social services or by an institution within the meaning of section 1 of the Act respecting health services and social services for Cree Native persons (chapter S-5); or

(b) the person holds employment with an entity that may be called upon to provide specialized respite services to an individual under an intervention plan or an individualized service plan developed by an institution referred to in subparagraph *a*.

“1029.8.61.96.11. The first and second paragraphs of section 752.0.17 apply for the purpose of determining whether a person has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person’s ability to perform a basic activity of daily living is markedly restricted or that the person’s ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living.

For the purpose of determining whether an individual is deemed to have paid an amount to the Minister under section 1029.8.61.96.12 for a taxation year in respect of an eligible carereceiver, any person referred to in section 1029.8.61.96.12 shall, on request in writing by the Minister for information with respect to the eligible carereceiver’s impairment and its effect on the eligible carereceiver or with respect to the therapy that is, if applicable, required to be administered to the eligible carereceiver, provide the information so requested in writing.

“§2. — *Credits*

“1029.8.61.96.12. An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual’s balance-due day for that taxation year, on account of the individual’s tax payable under this Part for that taxation year, an amount equal, subject to sections 1029.8.61.96.16 and 1029.8.61.96.17, to the total of

(a) the aggregate of all amounts each of which is, in respect of each person who, throughout that person’s minimum cohabitation period with the individual for the year, is an eligible carereceiver in relation to the individual, the total of

- i. \$1,250,
- ii. the amount by which \$1,250 exceeds 16% of the eligible carereceiver’s income for the year that exceeds \$22,180, and
- iii. an amount equal to 30% of the lesser of

(1) the aggregate of all amounts, other than an excluded amount, each of which is paid by the individual in respect of expenses incurred in the year for specialized respite services provided to the eligible carereceiver, to the extent that the expenses are incurred at a time when the eligible carereceiver is 18 years of age or over, and

- (2) \$5,200; and

(b) the aggregate of all amounts each of which is, in respect of each person who is not a person to whom paragraph *a* applies and who, throughout the person's minimum period of support by the individual for the year, is an eligible carereceiver in relation to the individual, an amount equal to the amount by which \$1,250 exceeds 16% of the eligible carereceiver's income for the year that exceeds \$22,180.

“1029.8.61.96.13. An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual's balance-due day for that taxation year, on account of the individual's tax payable under this Part for that taxation year, an amount equal to the aggregate of all amounts each of which is, in respect of each person who, throughout that person's minimum cohabitation period with the individual for the year, is an eligible senior relative of the individual for the year, an amount of \$1,250.

“1029.8.61.96.14. For the purposes of sections 1029.8.61.96.12 and 1029.8.61.96.13, an individual who was resident in Québec immediately before death is deemed to be resident in Québec at the end of 31 December of the year of the individual's death.

“1029.8.61.96.15. For the purposes of sections 1029.8.61.96.12 and 1029.8.61.96.13, a person is dependent upon an individual during a taxation year if the individual is not the person's spouse and has deducted, for the year, in respect of the person, an amount under any of sections 752.0.1 to 752.0.7, 752.0.11 to 752.0.18.0.1 and 776.41.14.

“1029.8.61.96.16. The amount determined under subparagraph i or ii of paragraph *a* of section 1029.8.61.96.12, in respect of each person who is an eligible carereceiver in relation to an individual and has reached 18 years of age in a taxation year, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.96.12 for the year is to be replaced by an amount equal to the proportion of that amount that the number of months in the year that follow the month in which that person reaches 18 years of age is of 12.

“1029.8.61.96.17. The amount determined under section 1029.8.61.96.12, in respect of a person who is an eligible carereceiver in relation to an individual, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.96.12 for a taxation year is to be reduced by an amount that is the portion of a financial assistance benefit received in that year by the individual or, if applicable, by the individual's spouse for the year, in respect of that person, under any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), that is attributable to the amount of the increase for a dependent child of full age who is handicapped and attends an educational institution at the secondary level in general education provided for in the second paragraph of section 75 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1).

“1029.8.61.96.18. No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.96.12 or 1029.8.61.96.13 for a taxation year, in respect of a person, if

(a) the individual is an eligible senior relative or an eligible carereceiver in respect of whom another individual is deemed to have paid an amount to the Minister for the year under this division;

(b) the person is an eligible senior relative or an eligible carereceiver in respect of whom the individual is deemed to have paid an amount to the Minister for the year under another provision of this division; or

(c) the individual received, or may reasonably expect to receive, remuneration in any form whatsoever for the assistance the individual provides to the person.

“1029.8.61.96.19. Where, for a taxation year, more than one individual could, but for this section and if paragraph *a* of each of the definitions of “minimum cohabitation period” and “minimum period of support” in the first paragraph of section 1029.8.61.96.10 were read as if “183 days” were replaced by “90 days”, be deemed to have paid an amount to the Minister for the year under section 1029.8.61.96.12 or 1029.8.61.96.13 in respect of the same person, the following rules apply:

(a) the total of the amounts each of those individuals would be so deemed to have paid to the Minister under section 1029.8.61.96.12 or 1029.8.61.96.13 for the year, in respect of the person, may not exceed the particular amount that only one of those individuals would be deemed to have paid to the Minister for the year under either of those sections if the person were an eligible carereceiver or an eligible senior relative, as the case may be, only in relation to that individual; and

(b) where those individuals cannot agree as to what portion of the particular amount each would be deemed to have paid to the Minister for the year under either of those sections, the Minister may determine what portion of that amount is deemed paid by each individual under that section and, for the purposes of that determination, priority is given to a cohabitation period over a period of support.

“1029.8.61.96.20. An individual may be deemed to have paid an amount to the Minister under section 1029.8.61.96.12 for a taxation year in respect of a person only if the individual files with the Minister the following documents together with the fiscal return the individual is required to file for the year under section 1000, or would be required to file if tax were payable by the individual for the year under this Part, unless the documents have already been filed with the Minister in connection with an application for advance payments made under section 1029.8.61.96.23:

(a) where the period referred to in section 1029.8.61.96.12 is a minimum cohabitation period of the person with the individual, the prescribed form containing prescribed information on which

i. the individual certifies that, throughout the person's minimum cohabitation period for the year, the individual ordinarily lived with that person in a self-contained domestic establishment, other than an excluded dwelling, and

ii. the individual certifies that, throughout the period referred to in subparagraph i, the individual or the person, or the spouse of either of them if the spouse lives with them, is, alone or jointly with another person, the owner, lessee or sublessee of the self-contained domestic establishment referred to in subparagraph i;

(b) where the period referred to in section 1029.8.61.96.12 is a minimum period of support of the person by the individual, the prescribed form containing prescribed information on which

i. the individual certifies that, during the person's minimum period of support by the individual for the year, the individual provided assistance to the person on a regular and constant basis by assisting the person in performing a basic activity of daily living, and

ii. the individual certifies that, throughout the person's minimum period of support by the individual for the year, the person was not living in an excluded dwelling;

(c) where the person's severe and prolonged impairment in mental or physical functions is an impairment whose effects are such that

i. the person's ability to perform a basic activity of daily living is markedly restricted, the prescribed form containing prescribed information on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician, a specialized nurse practitioner or an optometrist, within the meaning of that section, or, where the person has a speech impairment, a physician, a specialized nurse practitioner or a speech-language pathologist, within the meaning of that section, or, where the person has a hearing impairment, a physician, a specialized nurse practitioner or an audiologist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in walking, a physician, a specialized nurse practitioner, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in mental functions necessary for everyday life, a physician, a specialized nurse practitioner or a psychologist, within the meaning of that section, certifies that the person has such an impairment, or

ii. the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, the prescribed form containing prescribed information

on which a physician or a specialized nurse practitioner, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in walking or in feeding or dressing himself or herself, a physician, a specialized nurse practitioner or an occupational therapist, within the meaning of that section, certifies that the person has such an impairment;

(d) the prescribed form containing prescribed information on which a health professional referred to in subparagraph *c* in respect of the person certifies that the person requires assistance to perform a basic activity of daily living because of the person's impairment;

(e) where the person is referred to in subparagraph iii of paragraph *a* of the definition of "eligible carereceiver" in the first paragraph of section 1029.8.61.96.10 and in the case of a taxation year described in the second paragraph, the prescribed form containing prescribed information on which

i. the eligible carereceiver designates the individual as a person who provides to the eligible carereceiver sustained assistance in performing a basic activity of daily living and specifies the date on which the eligible carereceiver began to receive the assistance, and

ii. a health and social services professional who is a member of a professional order referred to in the Professional Code (chapter C-26) certifies that the individual provides to the eligible carereceiver sustained assistance in performing a basic activity of daily living; and

(f) in respect of a particular amount referred to in subparagraph 1 of subparagraph iii of paragraph *a* of section 1029.8.61.96.12 that is paid in respect of expenses incurred in the year for specialized respite services, the receipts issued by the payee and containing, if the payee is an individual, the payee's Social Insurance Number.

The taxation years for which the prescribed form referred to in subparagraph *e* of the first paragraph is to be filed with the Minister by an individual in respect of a person are the following:

(a) the first taxation year for which the individual intends to have section 1029.8.61.96.12 apply in respect of the person;

(b) any taxation year in which a change occurs in the situation existing between the individual and the person; or

(c) the third taxation year following the last taxation year for which such a form was filed with the Minister by the individual in respect of the person.

“1029.8.61.96.21. An individual may be deemed to have paid an amount to the Minister under section 1029.8.61.96.13 for a taxation year in respect of a person only if the individual files with the Minister, together with the fiscal return the individual is required to file for the year under section 1000, or would be required to file if tax were payable by the individual for the year under this Part, the prescribed form containing prescribed information on which

(a) the individual certifies that, throughout the person’s minimum cohabitation period for the year, the individual ordinarily lived with that person in a self-contained domestic establishment, other than an excluded dwelling; and

(b) the individual certifies that, throughout the period referred to in paragraph *a*, the individual or the person, or the spouse of either of them if the spouse lives with them, is, alone or jointly with another person, the owner, lessee or sublessee of the self-contained domestic establishment referred to in paragraph *a*.

“1029.8.61.96.22. No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.96.12 or 1029.8.61.96.13 for a taxation year in respect of a particular person if the individual or the person who is the individual’s spouse during the minimum cohabitation period or minimum period of support, as the case may be, of the particular person for the year is exempt from tax for the year under section 982 or 983 or under any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002).

“§3. — *Advance payments*

“1029.8.61.96.23. Where, on or before 1 December of a taxation year subsequent to the taxation year 2020, an individual applies to the Minister, in the prescribed form containing prescribed information, the Minister may pay in advance, according to the terms and conditions determined by the Minister, the amount determined in accordance with the second paragraph (in this subdivision referred to as the “amount of the advance”) in respect of the amount the individual considers to be the amount that the individual will be deemed to have paid to the Minister under sections 1029.8.61.96.12 and 1029.8.61.96.13 on account of the individual’s tax payable for the year, if

(a) at the time of the application,

i. the individual is resident in Québec,

ii. the individual is not dependent upon another individual, and

iii. the individual ordinarily lives with a person, who is an eligible carereceiver in relation to the individual or an eligible senior relative of the individual, in a self-contained domestic establishment, other than an excluded dwelling, of which the individual or the person, or the spouse of either of them if the spouse lives with them, is, alone or jointly with another person, the owner, lessee or sublessee; and

(b) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/ Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.

The amount of the advance of an individual for a taxation year is equal to the aggregate of

(a) the amount the individual considers to be the amount that the individual would be deemed to have paid to the Minister under section 1029.8.61.96.12 on account of the individual's tax payable for the year, if that section were read without reference to subparagraphs ii and iii of its paragraph *a* and its paragraph *b*; and

(b) the amount the individual considers to be the amount that the individual will be deemed to have paid to the Minister under section 1029.8.61.96.13 on account of the individual's tax payable for the year.

The individual shall notify the Minister with dispatch of any event that may affect the amount of the advance.

“1029.8.61.96.24. The Minister may require from any individual who makes an application for advance payments referred to in the first paragraph of section 1029.8.61.96.23 a document or information other than those provided for in that paragraph if the Minister considers the document or information necessary to evaluate the application.

“1029.8.61.96.25. Despite the first paragraph of section 1029.8.61.96.23, the Minister is not required to grant an application for advance payments referred to in that paragraph for a particular taxation year if

(a) the individual received an amount the Minister paid in advance under section 1029.8.61.96.23 for a preceding taxation year and, at the time the application is processed, has not filed a fiscal return for the preceding year; and

(b) the application is processed after the individual's filing-due date for the preceding year.

“1029.8.61.96.26. The Minister may, at a particular time, cease to pay in advance, or suspend the payment of, an amount provided for in section 1029.8.61.96.23 to an individual for a particular taxation year if

(a) the individual received an amount the Minister paid in advance under section 1029.8.61.96.23 for a preceding taxation year and has not, as of the particular time, filed a fiscal return for the preceding year; and

(b) the particular time is subsequent to the individual's filing-due date for the preceding year.

“1029.8.61.96.27. The Minister may suspend the advance payment of, reduce or cease to pay an amount provided for in section 1029.8.61.96.23 if documents or information brought to the Minister’s attention so warrant.”

(2) Subsection 1 applies from the taxation year 2020. However, where section 1029.8.61.96.18 of the Act applies to the taxation year 2020, it is to be read as if the following paragraphs were added:

“(d) the person is a care recipient, within the meaning of section 1029.8.61.71, in respect of whom the individual is deemed to have paid an amount to the Minister for the year under Division II.11.4;

“(e) the person is an eligible relative of the individual, within the meaning of section 1029.8.61.76, in respect of whom the individual is deemed to have paid an amount to the Minister for the year under Division II.11.5; or

“(f) the person attributed an amount to the individual for the year under section 1029.8.61.74 and that amount, or the amount that is deemed to be attributed to the individual for the year in accordance with section 1029.8.61.74, is taken into consideration in computing an amount that the individual is deemed to have paid to the Minister for the year under section 1029.8.61.73.”

155. Divisions II.16 to II.17 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.101 to 1029.8.116.0.1, are repealed.

156. Section 1029.8.116.1 of the Act is amended by striking out paragraph *c* of the definition of “eligible individual”.

157. Section 1029.8.116.5.0.1 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the eligible individual receives in the year, or has received in any of the five preceding years, because of the individual’s physical or mental condition, a social solidarity allowance under Chapter II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), other than a special benefit paid under section 48 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1);”.

158. Section 1029.8.116.5.0.2 of the Act is amended

(1) by replacing subparagraph *i* of subparagraph *b* of the first paragraph by the following subparagraph:

“i. a last resort financial assistance benefit paid under Chapter I or II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), or”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) for that month, the individual was a dependent child for the purposes of the Individual and Family Assistance Act; or

“(b) for that month, the individual received only a special benefit under section 48 of the Individual and Family Assistance Regulation.”

159. (1) The Act is amended by inserting the following sections after section 1029.8.116.18:

“1029.8.116.18.1. For the purposes of section 1029.8.116.16, an eligible individual is deemed to have validly made an application in accordance with section 1029.8.116.18 for a payment period if

(a) for the last month of the base year relating to that period, the eligible individual is a recipient under a financial assistance program provided for in any of Chapters I, II and V of Title II of the Individual and Family Assistance Act (chapter A-13.1.1); and

(b) on 1 September of the year in which that period begins, the eligible individual had not filed a fiscal return under section 1000 for the base year in relation to that period.

The application referred to in the first paragraph is deemed to have been filed with the Minister on 1 September of the year in which the payment period begins.

“1029.8.116.18.2. In respect of an application that an eligible individual is deemed to have validly made under section 1029.8.116.18.1 for a payment period, the following rules apply:

(a) section 1029.8.116.16 is to be read without reference to “and if the individual and, if applicable, the individual’s cohabiting spouse at the end of the base year relating to that period file the document specified in section 1029.8.116.19 for that base year” in the portion before the formula in the first paragraph; and

(b) the amount that is deemed, for the payment period, to be an overpayment of the tax payable by the eligible individual is determined by the formula in the first paragraph of section 1029.8.116.16 as if

i. the amount represented by A were equal to the amount specified in subparagraph i of subparagraph a of the second paragraph of section 1029.8.116.16, unless the Minister holds, in respect of the eligible individual, the information necessary to determine the individual’s eligibility for the amount specified in subparagraph ii or iii of that subparagraph a, as the case may be, and

ii. the amounts represented by B and C were each equal to zero.”

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2019.

160. Section 1029.8.116.26 of the Act is amended by striking out the fourth, fifth, sixth and seventh paragraphs.

161. (1) Section 1029.8.116.26.2 of the Act is amended by inserting the following paragraph after the first paragraph:

“Despite the first paragraph, the person who is the cohabiting spouse of an eligible individual is not required to make the application referred to in that paragraph, where section 1029.8.116.26.1 applies in respect of the eligible individual because of the eligible individual’s death.”

(2) Subsection 1 applies in respect of an amount payable in relation to a death that occurs after 30 June 2020.

162. (1) Section 1029.8.116.30 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph *b* by the following subparagraph:

“(b) if the amount is an amount that the individual is no longer entitled to receive because of the application of the second paragraph of section 1029.8.116.26.1, the 46th day following the day on which the Minister received, in accordance with the first paragraph of section 1029.8.116.26.2, the person’s application for the payment of the amount;”;

(2) by inserting the following subparagraph after subparagraph *b*:

“(b.1) if the amount is an amount that the individual is no longer entitled to receive because of the application of the first paragraph of section 1029.8.116.26.1 as a consequence of the individual’s death, the 46th day following the day on which the Minister was informed of the death or, if it is earlier, the 46th day following the day on which the Minister received the person’s application under the first paragraph of section 1029.8.116.26.2 for the payment of the amount, even though the person is not required to make such an application;”.

(2) Subsection 1 applies in respect of an amount refunded or allocated in relation to a death or a confinement to a prison or a similar institution that occurs after 30 June 2020.

163. (1) The Act is amended by inserting the following section after section 1029.8.116.30:

“1029.8.116.30.1. Despite the first paragraph of section 1029.8.116.30, no interest is payable to an individual on an amount refunded to the individual or allocated to one of the individual’s liabilities, where the amount results from an application referred to in section 1029.8.116.18.1 and relates to the payment period beginning on 1 July 2019.”

(2) Subsection 1 has effect from 1 July 2019.

164. Division II.20 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.122 to 1029.8.125, is repealed.

165. Division II.22 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.146 to 1029.8.152, is repealed.

166. (1) Section 1033.14 of the Act is amended by replacing “95%” in paragraph *b* of the definition of “eligible share” in the first paragraph by “50%”.

(2) Subsection 1 applies in respect of the deemed disposition of a share that occurs after 6 November 2019.

167. (1) Section 1033.17 of the Act is amended

(1) by replacing the formula in subparagraph *i* of subparagraph *a* of the first paragraph by the following formula:

“ $120\% \{A - B - [(A - B)/A \times C]\} \times D$ ”;

(2) by adding the following subparagraph at the end of the second paragraph:

“(d) D is

i. where the share that is deemed under section 436 to have been disposed of at the particular time is an eligible share of a private corporation described in paragraph *b* of the definition of “eligible share” in the first paragraph of section 1033.14, the proportion, expressed as a percentage, that the fair market value of the assets of the private corporation that is attributable to a large block of shares or a portion of a large block of shares of the capital stock of a qualified public corporation is, at the particular time, of the fair market value of the assets of the private corporation, or

ii. in any other case, 100%.”;

(3) by adding the following paragraph at the end:

“Where the proportion described in subparagraph *i* of subparagraph *d* of the second paragraph is greater than 95%, it is deemed to be equal to 100%.”

(2) Subsection 1 applies in respect of the deemed disposition of a share that occurs after 6 November 2019.

168. (1) Section 1033.18 of the Act is amended

(1) by replacing the formula in subparagraph *i* of subparagraph *a* of the first paragraph by the following formula:

“ $120\% \{A - B - [(A - B)/A \times C]\} \times D$ ”;

(2) by adding the following subparagraph at the end of the second paragraph:

“(d) D is

i. where the share that is deemed under section 653 to have been disposed of at the particular time is an eligible share of a private corporation described in paragraph *b* of the definition of “eligible share” in the first paragraph of section 1033.14, the proportion, expressed as a percentage, that the fair market value of the assets of the private corporation that is attributable to a large block of shares or a portion of a large block of shares of the capital stock of a qualified public corporation is, at the particular time, of the fair market value of the assets of the private corporation, or

ii. in any other case, 100%.”;

(3) by adding the following paragraph at the end:

“Where the proportion described in subparagraph *i* of subparagraph *d* of the second paragraph is greater than 95%, it is deemed to be equal to 100%.”

(2) Subsection 1 applies in respect of the deemed disposition of a share that occurs after 6 November 2019.

169. (1) Section 1033.23 of the Act is amended

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

“ $120\% \{A - B - [(A - B)/A \times C]\} \times D \times (1 - E)$ ”;

(2) by striking out paragraph *b*;

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

“(c) as if the following subparagraph were added at the end of the second paragraph:

“(e) E is the proportion, expressed as a percentage, that the fair market value of the eligible share on the twenty-second anniversary of the deemed disposition is of its fair market value at the time of the deemed disposition.”; and”.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of the deemed disposition of a share that occurs after 6 November 2019. In addition, where section 1033.23 of the Act applies in respect of the deemed disposition of a share that occurs before 7 November 2019, it is to be read as if the formula in paragraph *a* were replaced by the following formula:

$$“120\% \{A - B - [(A - B)/A \times C]\} \times (1 - D)”.$$

(3) Paragraph 2 of subsection 1 applies in respect of the deemed disposition of a share that occurs after 21 February 2017.

170. (1) Section 1033.24 of the Act is amended

(1) by replacing the formula in subparagraph *a* of the first paragraph by the following formula:

$$“120\% \{A - B - [(A - B)/A \times C]\} \times D \times (1 - E)”;$$

(2) by striking out subparagraph *b* of the first paragraph;

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

“(c) as if the following subparagraph were added at the end of the second paragraph:

“(e) E is the proportion, expressed as a percentage, that the fair market value of the eligible share on the twenty-second anniversary of the deemed disposition is of its fair market value at the time of the deemed disposition.”; and”;

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

“The first paragraph applies at successive two-year intervals following the twenty-second anniversary referred to in that paragraph, with the necessary modifications. However, if the fair market value of the eligible share on that subsequent anniversary is greater than its fair market value on the last anniversary in respect of which the first paragraph applied, subparagraph *e* of the second paragraph of section 1033.17 or 1033.18, as the case may be, enacted by subparagraph *c* of the first paragraph, is to be read as follows:

“(e) E is the proportion, expressed as a percentage, that the fair market value of the eligible share on the subsequent anniversary to which the second paragraph of section 1033.24 refers is of the fair market value of the eligible share at the time of the deemed disposition.””

(2) Paragraphs 1, 3 and 4 of subsection 1 apply in respect of the deemed disposition of a share that occurs after 6 November 2019. In addition, where section 1033.24 of the Act applies in respect of the deemed disposition of a share that occurs before 7 November 2019, it is to be read as if the formula in subparagraph *a* of the first paragraph were replaced by the following formula:

“ $120\% \{A - B - [(A - B)/A \times C]\} \times (1 - D)$ ”.

(3) Paragraph 2 of subsection 1 applies in respect of the deemed disposition of a share that occurs after 21 February 2017.

171. Section 1034.4 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where, for a taxation year, the Minister has refunded an amount to an individual or has applied an amount to another of the individual’s liabilities, and that amount is greater than the amount that should have been refunded or applied, the individual and the person who, for the year, is the individual’s eligible spouse are solidarily liable for payment of that excess amount, to the extent that the excess amount may reasonably be considered to relate to the application of section 1029.8.105, as it read before being repealed.”

172. Section 1034.5 of the Act is replaced by the following section:

1034.5. For the purposes of section 1034.4 and of section 1035 where that section applies in respect of an eligible spouse of an individual in relation to an amount payable under section 1034.4, “eligible spouse” of an individual for a taxation year has the meaning assigned by section 1029.8.101, as it read before being repealed.”

173. Section 1034.6 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where, for a taxation year, the Minister has refunded an amount to an individual or has applied an amount to another of the individual’s liabilities, and that amount is greater than the amount that should have been refunded or applied, the individual and the person who, for the year, is the individual’s eligible spouse are solidarily liable for payment of that excess amount, to the extent that the excess amount may reasonably be considered to relate to the application of section 1029.8.114 or 1029.8.114.1, as it read before being repealed.”

174. Section 1034.7 of the Act is replaced by the following section:

1034.7. For the purposes of section 1034.6 and of section 1035 where that section applies in respect of an eligible spouse of an individual in relation to an amount payable under section 1034.6, “eligible spouse” of an individual for a taxation year has the meaning assigned by section 1029.8.110, as it read before being repealed.”

175. (1) Section 1038 of the Act is amended

(1) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.2.1, II.11.1, II.11.7.2, II.12.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, II.17.1 and II.27 of that chapter and sections 1029.9.2 and 1029.9.2.1 and any such amounts in respect of which section 1029.6.0.1.9 applies,”;

(2) by inserting the following subparagraph after subparagraph iii of subparagraph *a* of the second paragraph:

“iii.1. the amount by which the amount the individual is deemed under Division II.11.7.2 of Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year exceeds the individual’s tax payable for the particular year under Part I.3.5,”;

(3) by replacing subparagraph ii of subparagraph *b* of the second paragraph by the following subparagraph:

“ii. the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.2.1, II.11.1, II.11.7.2, II.12.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, II.17.1 and II.27 of that chapter and sections 1029.9.2 and 1029.9.2.1 and any such amounts in respect of which section 1029.6.0.1.9 applies,”;

(4) by inserting the following subparagraph after subparagraph iii of subparagraph *b* of the second paragraph:

“iii.1. the amount by which the amount the individual is deemed under Division II.11.7.2 of Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year exceeds the individual’s tax payable for the particular year under Part I.3.5,”;

(5) by replacing the portion of subparagraph *a* of the third paragraph before subparagraph i by the following:

“(a) the amount by which the total, on the one hand, of the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under

Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.2.1, II.11.1, II.11.7.2, II.12.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, II.17.1 and II.27 of that chapter and sections 1029.9.2 and 1029.9.2.1 and any such amounts in respect of which section 1029.6.0.1.9 applies, and, on the other hand, of the aggregate of the amount by which the amount the individual is deemed under Division II.11.1 of that chapter to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3, the amount by which the amount the individual is deemed under Division II.11.7.2 of that chapter to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3.5, the amount by which the amount the individual is deemed under Division II.12.1 of that chapter to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3.3 and the amount by which the amount the individual is deemed under Division II.27 of that chapter to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3.4, is exceeded by any of the following amounts:"

(2) Paragraph 1 of subsection 1, where it inserts a reference to Division II.11.7.2 of Chapter III.1 of Title III of Book IX of Part I of the Act in subparagraph ii of subparagraph *a* of the second paragraph of section 1038 of the Act, applies from the taxation year 2021.

(3) Paragraphs 2 and 4 of subsection 1 apply from the taxation year 2021.

(4) Paragraph 3 of subsection 1, where it inserts a reference to Division II.11.7.2 of Chapter III.1 of Title III of Book IX of Part I of the Act in subparagraph ii of subparagraph *b* of the second paragraph of section 1038 of the Act, applies from the taxation year 2021.

(5) Paragraph 5 of subsection 1, where it inserts "II.11.7.2," and "the amount by which the amount the individual is deemed under Division II.11.7.2 of that chapter to have paid to the Minister on account of the individual's tax payable for the particular year exceeds the individual's tax payable for the particular year under Part I.3.5," in the portion of subparagraph *a* of the third paragraph of section 1038 of the Act before subparagraph i, applies from the taxation year 2021.

176. Section 1042 of the Act is repealed.

177. (1) Section 1051 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

"(e) within the three years following the day on which the documents described in the first paragraph of section 1010.0.0.2 are filed, where that section applies in relation to the disposition of an immovable property by the taxpayer or by a partnership of which the taxpayer is a member."

(2) Subsection 1 applies to a taxation year that ends after 2 October 2016.

178. (1) Section 1052 of the Act is amended, in the portion before paragraph *a*,

(1) by replacing “any of Divisions II.16, II.17, II.17.2 and” by “Division II.17.2 or”;

(2) by replacing “or of section 1029.8.36.166.47” by “or of section 1029.8.36.166.47 or 1029.8.36.166.60.52”.

(2) Paragraph 2 of subsection 1 has effect from 11 March 2020.

179. (1) Section 1053.0.1.1 of the Act is amended by replacing “of section 1029.8.36.166.47” by “of section 1029.8.36.166.47 or 1029.8.36.166.60.52”.

(2) Subsection 1 has effect from 11 March 2020.

180. Sections 1053.0.2 and 1053.0.3 of the Act are repealed.

181. (1) Section 1056.4.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) a designation made in the prescribed form and provided for in section 274 or 274.0.1, subparagraph *j* of the first paragraph of section 485.3 or any of sections 485.6 to 485.11 and 485.40 is deemed to be a prescribed election;”.

(2) Subsection 1 applies to a taxation year that ends after 2 October 2016.

182. Section 1079.7 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the name, address and Social Insurance Number or trust account number, within the meaning of subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), of each individual who so acquired or otherwise invested in the tax shelter in the year and who was resident in Québec at the time of the acquisition or investment;”.

183. (1) Section 1079.8.15 of the Act is amended by replacing subparagraphs *c* and *d* of the first paragraph by the following subparagraphs:

“(c) on or before the day that is six years after the day referred to in subparagraph *a*, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the first period

referred to either in paragraph *a.1* of subsection 2 of section 1010 if any of the conditions in subparagraphs *i* to *vii* of that paragraph *a.1* is applicable in respect of the transaction, or in paragraph *a.1.1* of that subsection 2 if the conditions in that paragraph *a.1.1* are applicable in respect of the transaction; or

“(d) on or before the day that is seven years after the day referred to in subparagraph *a*, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the second period referred to either in paragraph *a.1* of subsection 2 of section 1010 if any of the conditions in subparagraphs *i* to *vii* of that paragraph *a.1* is applicable in respect of the transaction, or in paragraph *a.1.1* of that subsection 2 if the conditions in that paragraph *a.1.1* are applicable in respect of the transaction.”

(2) Subsection 1 applies to a taxation year for which a redetermination of the tax for the year was required to be made in accordance with section 1012 of the Act, or should have been so made if the taxpayer had claimed an amount under that section within the prescribed time limit, in order to take into account a deduction claimed under sections 727 to 737 of the Act in respect of a loss for a subsequent taxation year that ends after 26 February 2018.

184. (1) Section 1079.8.15.1 of the Act is amended by replacing subparagraphs *c* and *d* of the first paragraph by the following subparagraphs:

“(c) on or before the day that is six years after the day referred to in subparagraph *a*, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the first period referred to either in paragraph *a.1* of subsection 2 of section 1010 if any of the conditions in subparagraphs *i* to *vii* of that paragraph *a.1* is applicable in respect of the transaction, or in paragraph *a.1.1* of that subsection 2 if the conditions in that paragraph *a.1.1* are applicable in respect of the transaction; or

“(d) on or before the day that is seven years after the day referred to in subparagraph *a*, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the second period referred to either in paragraph *a.1* of subsection 2 of section 1010 if any of the conditions in subparagraphs *i* to *vii* of that paragraph *a.1* is applicable in respect of the transaction, or in paragraph *a.1.1* of that subsection 2 if the conditions in that paragraph *a.1.1* are applicable in respect of the transaction.”

(2) Subsection 1 applies in respect of a nominee contract entered into after 16 May 2019, or before 17 May 2019 where the tax consequences of the transaction in the course of which the nominee contract was entered into continue after 16 May 2019.

185. (1) The Act is amended by inserting the following Part after section 1086.12.16:

“PART I.3.5

“TAX IN RESPECT OF ADVANCE PAYMENTS OF THE CREDIT FOR CAREGIVERS

“1086.12.17. In this Part,

“balance-due day” has the meaning assigned by section 1;

“individual” has the meaning assigned by section 1;

“taxation year” has the meaning that would be assigned by Part I if it were read without reference to section 779.

“1086.12.18. An individual shall pay, for a taxation year, a tax equal to the aggregate of all amounts each of which is an amount paid in advance by the Minister to the individual for that year under section 1029.8.61.96.23.

“1086.12.19. An individual shall pay to the Minister, for a taxation year, on or before the individual’s balance-due day for the year, the individual’s tax under this Part as estimated for the year in accordance with section 1004.

“1086.12.20. Unless otherwise provided in this Part, sections 1000 to 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 applies from the taxation year 2021.

186. (1) Section 1089 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“For the purposes of the first paragraph, the amount that is determined in respect of an individual for a taxation year under the first paragraph is to be increased by the amount that would be included in computing the individual’s taxable income for the year under any of sections 726.43 to 726.43.2 if the taxable income were determined under Part I.”

(2) Subsection 1 has effect from 10 March 2020. However, where section 1089 of the Act applies before 2 June 2021, it is to be read as if the fourth paragraph were replaced by the following paragraph:

“For the purposes of the first paragraph, the amount that is determined in respect of an individual for a taxation year under the first paragraph is to be increased by the amount that would be included in computing the individual’s taxable income for the year under any of sections 726.35 and 726.43 to 726.43.2 and reduced by the amount that the individual could deduct in computing the individual’s taxable income for the year under section 726.33, if the taxable income were determined under Part I.”

187. (1) Section 1090 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“For the purposes of the first paragraph, the amount that is determined in respect of an individual for a taxation year under the first paragraph is to be increased by the amount that would be included in computing the individual’s taxable income for the year under any of sections 726.43 to 726.43.2 if the taxable income were determined under Part I.”

(2) Subsection 1 has effect from 10 March 2020. However, where section 1090 of the Act applies before 2 June 2021, it is to be read as if the fourth paragraph were replaced by the following paragraph:

“For the purposes of the first paragraph, the amount that is determined in respect of an individual for a taxation year under the first paragraph is to be increased by the amount that would be included in computing the individual’s taxable income for the year under any of sections 726.35 and 726.43 to 726.43.2 and reduced by the amount that the individual could deduct in computing the individual’s taxable income for the year under section 726.33, if the taxable income were determined under Part I.”

188. Section 1091 of the Act is amended by striking out “726.33,” in subparagraph *c* of the first paragraph.

189. (1) The Act is amended by inserting the following Part after section 1129.4.3.51:

“PART III.1.1.12

“SPECIAL TAX RELATING TO THE CREDIT TO SUPPORT PRINT MEDIA

“1129.4.3.52. In this Part,

“eligible employee” has the meaning assigned by section 1029.8.36.0.3.109;

“qualified expenditure” has the meaning assigned by section 1029.8.36.0.3.109;

“qualified wages” has the meaning assigned by section 1029.8.36.0.3.109;

“recognized activity” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.109;

“transitional period” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.109;

“wages” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.109;

“wholly-owned subsidiary” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.109.

1129.4.3.53. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.111, on account of its tax payable under Part I for a particular taxation year, in relation to the qualified wages incurred in the particular year in respect of an eligible employee, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to wages included in computing the qualified wages is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.111 or 1029.8.36.0.3.115, in relation to the qualified wages, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.111 or 1029.8.36.0.3.115, in relation to the qualified wages, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to wages included in computing the qualified wages, had been refunded, paid or allocated in the particular year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the qualified wages.

Where the corporation’s particular taxation year includes all or part of the transitional period and where, in the transitional period or part of that period, the corporation’s wholly-owned subsidiary for the particular year carried out work on its behalf in relation to recognized activities, the first and second paragraphs apply to an amount relating to the corporation’s qualified expenditure for the particular year that may reasonably be attributed to the wages the wholly-owned subsidiary incurred and paid in respect of its eligible employees and that is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it, but are to be read

(a) as if “in relation to the qualified wages incurred in the particular year in respect of an eligible employee” and “relating to wages included in computing the qualified wages” in the first paragraph were replaced by “in relation to its qualified expenditure for the particular year” and “attributable to the wages that the wholly-owned subsidiary of the corporation for the particular year incurred and paid in respect of its eligible employees and that are taken into account in computing the qualified expenditure”, respectively;

(b) as if “in relation to the qualified wages” wherever it appears in the second paragraph were replaced by “in relation to the qualified expenditure”; and

(c) as if “in relation to wages included in computing the qualified wages” in subparagraph *a* of the second paragraph were replaced by “in relation to the wages taken into account in computing the qualified expenditure”.

For the purposes of this section, an amount is deemed to have been, at a particular time, refunded or otherwise paid to the corporation or allocated to a payment to be made by it if the amount that is attributable to the wages that another corporation that was the corporation’s wholly-owned subsidiary for the particular taxation year incurred and paid in the year in respect of its eligible employees was, at that time, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it.

“1129.4.3.54. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.112, on account of the corporation’s tax payable under Part I for a particular taxation year, in relation to the qualified wages incurred by the partnership, in respect of an eligible employee, in the partnership’s particular fiscal period that ends in the particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to wages included in computing the qualified wages is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year under any of sections 1029.8.36.0.3.112, 1029.8.36.0.3.116 and 1029.8.36.0.3.117, in relation to the qualified wages, if the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in that taxation year were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.0.3.112, 1029.8.36.0.3.116 and 1029.8.36.0.3.117, for a taxation year, in relation to the qualified wages, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to wages included in computing the qualified wages, had been refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in that taxation year were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the qualified wages, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph *a* of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

Where the partnership's particular fiscal period includes all or part of the transitional period and where, in the transitional period or part of that period, the partnership's wholly-owned subsidiary for the particular fiscal period carried out work on its behalf in relation to recognized activities, the first, second and third paragraphs apply to an amount relating to the partnership's qualified expenditure for the particular fiscal period that may reasonably be attributed to the wages the wholly-owned subsidiary incurred and paid in respect of its eligible employees and that is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation, but are to be read

(a) as if "in relation to the qualified wages incurred by the partnership, in respect of an eligible employee, in" and "relating to wages included in computing the qualified wages" in the first paragraph were replaced by "in relation to its qualified expenditure for" and "attributable to the wages that the wholly-owned subsidiary of the partnership for the particular fiscal period incurred and paid in respect of its eligible employees and that are taken into account in computing the qualified expenditure", respectively;

(b) as if "in relation to the qualified wages" wherever it appears in the portion of the second paragraph before subparagraph i of subparagraph *a* and in subparagraph *b* of that paragraph were replaced by "in relation to the qualified expenditure"; and

(c) as if "in relation to wages included in computing the qualified wages" in subparagraph i of subparagraph *a* of the second paragraph were replaced by "in relation to the wages taken into account in computing the qualified expenditure".

For the purposes of this section, an amount is deemed to have been, at a particular time, refunded or otherwise paid to the partnership or allocated to a payment to be made by it if the amount that is attributable to the wages that a corporation that was the partnership's wholly-owned subsidiary for the particular fiscal period incurred and paid in respect of its eligible employees was, at that time, refunded or otherwise paid to the corporation or allocated to a payment to be made by it.

“1129.4.3.55. For the purposes of Part I, except for Division II.6.0.1.12 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.4.3.53 in relation to qualified wages is deemed to be an amount of assistance repaid at that time by the corporation in respect of the wages, pursuant to a legal obligation; and

(b) the tax paid at any time by a corporation to the Minister under section 1129.4.3.54 in relation to qualified wages is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the wages, pursuant to a legal obligation.

Where the circumstances described in the third paragraph of section 1129.4.3.53 or the fourth paragraph of section 1129.4.3.54 occur, the presumption provided for in subparagraph *a* or *b* of the first paragraph applies, as the case may be, in respect of the tax a corporation pays to the Minister under that section in relation to a qualified expenditure of the corporation or of the partnership of which it is a member.

“1129.4.3.56. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 1 January 2019.

190. (1) The Act is amended by inserting the following Part after section 1129.45.3.5.20:

“PART III.10.1.1.5

“SPECIAL TAX RELATING TO THE CREDIT FOR SMALL AND MEDIUM-SIZED BUSINESSES IN RESPECT OF PERSONS WITH A SEVERELY LIMITED CAPACITY FOR EMPLOYMENT

“1129.45.3.5.21. In this Part, “qualified expenditure” has the meaning assigned by section 1029.8.36.59.58.

“1129.45.3.5.22. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.59.59, on account of its tax payable under Part I for a particular taxation year, in relation to its qualified expenditure, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to the qualified expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.59.59 or 1029.8.36.59.62, in relation to the qualified expenditure, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.59.59 or 1029.8.36.59.62, in relation to the qualified expenditure, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the qualified expenditure, were refunded, paid or allocated in the particular taxation year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the qualified expenditure.

“1129.45.3.5.23. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.36.59.59 on account of the corporation’s tax payable under Part I for a particular taxation year, in relation to a qualified expenditure of the partnership for the partnership’s particular fiscal period that ends in that particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to the qualified expenditure is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.36.59.59, 1029.8.36.59.63 and 1029.8.36.59.64, in relation to the qualified expenditure, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.59.59, 1029.8.36.59.63 and 1029.8.36.59.64, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the qualified expenditure, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to the qualified expenditure were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the qualified expenditure, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph *a* of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

“1129.45.3.5.24. For the purposes of Part I, except Division II.6.5.9 of Chapter III.1 of Title III of Book IX, the following rules are taken into consideration:

(a) tax paid to the Minister by a corporation at any time, under section 1129.45.3.5.22, in relation to its qualified expenditure, is deemed to be an amount of assistance repaid by the corporation at that time in respect of that expenditure, pursuant to a legal obligation; and

(b) tax paid to the Minister by a corporation at any time, under section 1129.45.3.5.23, in relation to the qualified expenditure of a partnership referred to in that section, is deemed to be an amount of assistance repaid by the partnership at that time in respect of that expenditure, pursuant to a legal obligation.

“1129.45.3.5.25. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 applies to a taxation year that ends after 31 December 2019.

191. (1) The Act is amended by inserting the following Part after section 1129.45.41.18.12:

“PART III.10.9.2.3

“SPECIAL TAX CONCERNING THE CREDIT RELATING TO INVESTMENT AND INNOVATION

“1129.45.41.18.13. In this Part, “specified expenses” and “specified property” have the meaning assigned by section 1029.8.36.166.60.36.

“1129.45.41.18.14. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.166.60.48, on account of its tax payable under Part I for a particular taxation year, in relation to its specified expenses for the year in respect of a specified property, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to the specified expenses is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under any of sections 1029.8.36.166.60.48, 1029.8.36.166.60.51, 1029.8.36.166.60.52 and 1029.8.36.166.60.60, in relation to its specified expenses for the particular year, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under any of sections 1029.8.36.166.60.48, 1029.8.36.166.60.51, 1029.8.36.166.60.52 and 1029.8.36.166.60.60, in relation to the specified expenses, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the specified expenses, were refunded, paid or allocated in the particular year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the specified expenses.

However, no tax is payable under this section, in relation to the specified expenses in respect of a property referred to in the first paragraph, if section 1129.45.41.18.16 applies in respect of the property for the repayment year or applied in respect of the property for a preceding taxation year.

“1129.45.41.18.15. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.36.166.60.49, on account of the corporation’s tax payable under Part I for a particular taxation year, in relation to the partnership’s specified expenses, in respect of a specified property, for the partnership’s particular fiscal period that ends in that particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to the specified expenses is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51, 1029.8.36.166.60.52, 1029.8.36.166.60.61 and 1029.8.36.166.60.62, in relation to the partnership’s specified expenses for the particular fiscal year, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51, 1029.8.36.166.60.52, 1029.8.36.166.60.61 and 1029.8.36.166.60.62, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the specified expenses, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to the specified expenses, were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the specified expenses, if the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph a of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

However, no tax is payable under this section, in relation to the specified expenses in respect of a property referred to in the first paragraph, if section 1129.45.41.18.17 applies in respect of the property for the taxation year in which the fiscal period of repayment ends or applied in respect of the property in a preceding taxation year.

“1129.45.41.18.16. Every corporation that, in relation to its specified expenses in respect of a specified property, is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.48, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year, shall pay, for a particular taxation year, the tax computed under the second paragraph where, at any time after the corporation’s filing-due date for the taxation year preceding the particular year and during the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, or of a major breakdown of the property, to be used, where the property is referred to in subparagraph v of paragraph b of the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36, mainly in Québec or, in any other case, solely in Québec, to earn income from a business carried on

(a) by the first purchaser of the property, where the first purchaser owns it at the time referred to in the portion before this subparagraph; or

(b) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) applies, where the subsequent purchaser owns it at the time referred to in the portion before subparagraph a.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under any of sections 1029.8.36.166.60.48, 1029.8.36.166.60.51, 1029.8.36.166.60.52 and 1029.8.36.166.60.60, in relation to its specified expenses in respect of the specified property for a taxation year preceding the particular year, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under section 1129.45.41.18.14, in relation to those specified expenses, for a taxation year preceding the particular year.

The period to which the first paragraph refers is the period that begins on the particular day on which the property begins to be used by its first purchaser or by a subsequent purchaser that acquired the property in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act applies and ends on the earlier of

- (a) the 730th day following the particular day; and
- (b) the corporation's filing-due date for the particular taxation year.

“1129.45.41.18.17. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year in relation to the partnership's specified expenses in respect of a specified property for a fiscal period of the partnership that ends in that taxation year, shall pay, for a particular taxation year, the tax computed under the second paragraph where, at any time after the last day of the six-month period following the end of the partnership's fiscal period that ends in the taxation year preceding the particular year and during the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, or of a major breakdown of the property, to be used, where the property is referred to in subparagraph *v* of paragraph *b* of the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36, mainly in Québec or, in any other case, solely in Québec, to earn income from a business carried on

- (a) by the first purchaser of the property, where the first purchaser owns it at the time referred to in the portion before this subparagraph; or
- (b) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) applies, where the subsequent purchaser owns it at the time referred to in the portion before subparagraph *a*.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51, 1029.8.36.166.60.52, 1029.8.36.166.60.61 and 1029.8.36.166.60.62, in relation to the partnership's specified expenses in respect of the specified property for a taxation year preceding the particular year, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under section 1129.45.41.18.15, in relation to those specified expenses, for a taxation year preceding the particular year.

The period to which the first paragraph refers is the period that begins on the particular day on which the property begins to be used by its first purchaser or by a subsequent purchaser that acquired the property in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act applies and ends on the earlier of

(a) the 730th day following the particular day; and

(b) the last day of the six-month period following the end of the partnership's fiscal period that ends in the particular year.

“1129.45.41.18.18. For the purposes of Part I, except Division II.6.14.2.3 of Chapter III.1 of Title III of Book IX, the following rules must be taken into account:

(a) tax paid to the Minister by a corporation at any time, under section 1129.45.41.18.14 or 1129.45.41.18.16, in relation to specified expenses, in respect of a specified property, is deemed to be an amount of assistance repaid by the corporation at that time in respect of those expenses, pursuant to a legal obligation; and

(b) tax paid to the Minister by a corporation at any time, under section 1129.45.41.18.15 or 1129.45.41.18.17 in relation to specified expenses, in respect of a specified property, of a partnership referred to in that section, is deemed to be an amount of assistance repaid by the partnership at that time in respect of those expenses, pursuant to a legal obligation.

“1129.45.41.18.19. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 11 March 2020.

192. (1) Section 1137 of the Act is amended by inserting the following paragraph after paragraph *b.0.1*:

“(b.0.2) the provision for the redemption of retractable or mandatorily redeemable shares issued at the end of the taxation year, provided the redemption value of those shares was included in that computation;”.

(2) Subsection 1 applies in respect of a taxation year that begins after 31 December 2019.

193. (1) Section 1159.1 of the Act is amended

(1) by replacing paragraph *a* of the definition of “maximum amount subject to tax” by the following paragraph:

“(a) in the case of a bank, a loan corporation (other than an independent loan corporation), a trust corporation (other than an independent trust corporation) or a corporation trading in securities (other than an independent corporation trading in securities), \$1,100,000,000;”;

(2) by inserting the following paragraph after paragraph *b* of the definition of “maximum amount subject to tax”:

“(b.1) in the case of an independent loan corporation, an independent trust corporation or an independent corporation trading in securities,

i. where the year begins after 31 March 2020, \$275,000,000, and

ii. where the year ends after 31 March 2020 and includes that date,

(1) for the purposes of subparagraph i of subparagraph *a.1* of the first paragraph of section 1159.3, enacted by subparagraph *a.1* of the first paragraph of section 1159.3.3.3, the product obtained by multiplying \$275,000,000 by the proportion that the number of days in the year that follow 31 March 2020 is of 365, and

(2) for the purposes of subparagraphs ii and iii of subparagraph *a.1* of the first paragraph of section 1159.3, enacted by subparagraph *a.1* of the first paragraph of section 1159.3.3.3, the product obtained by multiplying \$1,100,000,000 by the proportion that the number of days in the year that precede 1 April 2020 is of 365; and”;

(3) by replacing paragraph *c* of the definition of “maximum amount subject to tax” by the following paragraph:

“(c) in the case of a person who is referred to in neither paragraph *b.1* nor any of subparagraphs *a* to *d.1* of the first paragraph of section 1159.3 and who made, with a person referred to in any of those subparagraphs *a* to *d.1*, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, \$275,000,000;”;

(4) by inserting the following definition in alphabetical order:

““independent trust corporation” means a trust corporation that, in a taxation year, is not associated, within the meaning of Part I, with a bank, a credit union or an insurance corporation;”;

(5) by inserting the following definition in alphabetical order:

““independent loan corporation” means a loan corporation that, in a taxation year, is not associated, within the meaning of Part I, with a bank, a credit union or an insurance corporation;”;

(6) by inserting the following definition in alphabetical order:

““independent corporation trading in securities” means a corporation trading in securities that, in a taxation year, is not associated, within the meaning of Part I, with a bank, a credit union or an insurance corporation;”.

(2) Subsection 1 has effect from 1 April 2020.

194. (1) Section 1159.1.0.0.2 of the Act is amended by adding the following paragraph at the end:

“The first paragraph does not apply for the purpose of determining the maximum amount subject to tax of an independent trust corporation, an independent loan corporation or an independent corporation trading in securities for its taxation year that ends after 31 March 2020 and includes that date.”

(2) Subsection 1 has effect from 1 April 2020.

195. (1) Section 1159.3.3.3 of the Act is amended

(1) by replacing the portion of subparagraph *a* of the first paragraph of section 1159.3 of the Act before subparagraph *i*, enacted by subparagraph *a* of the first paragraph of that section 1159.3.3.3, by the following:

“(a) in the case of a bank, a loan corporation (other than an independent loan corporation), a trust corporation (other than an independent trust corporation) or a corporation trading in securities (other than an independent corporation trading in securities), subject to subparagraph *d*, the aggregate of”;

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

“(a.1) the first paragraph of section 1159.3 is to be read as if the following subparagraph were inserted after subparagraph *a*:

“(a.1) in the case of an independent loan corporation, an independent trust corporation or an independent corporation trading in securities, the aggregate of

i. 1.32% of the lesser of its maximum amount subject to tax for the year, determined in accordance with subparagraph *i* of paragraph *b.1* of the definition of “maximum amount subject to tax” in section 1159.1 or in accordance with subparagraph 1 of subparagraph *ii* of that paragraph *b.1*, as the case may be, and the amount paid as wages in the part of the year that follows 31 March 2020,

ii. 4.22% of the lesser of the amount by which its maximum amount subject to tax for the year, determined, if the year includes 31 March 2020, in accordance with subparagraph 2 of subparagraph *ii* of paragraph *b.1* of the definition of “maximum amount subject to tax” in section 1159.1, exceeds the amount paid as wages in the part of the year that precedes 1 April 2019 and the amount paid as wages in the part of the year that follows 31 March 2019 and precedes 1 April 2020, and

iii. 4.29% of the lesser of its maximum amount subject to tax for the year, determined, if the year includes 31 March 2020, in accordance with subparagraph 2 of subparagraph *ii* of paragraph *b.1* of the definition of “maximum amount subject to tax” in section 1159.1, and the amount paid as wages in the part of the year that precedes 1 April 2019;”;

(3) by replacing subparagraph *a* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *a* of the second paragraph of that section 1159.3.3.3, by the following subparagraph:

“(a) in the case of a bank, a loan corporation (other than an independent loan corporation), a trust corporation (other than an independent trust corporation) or a corporation trading in securities (other than an independent corporation trading in securities), subject to subparagraph *d*, the aggregate of 4.14% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2020, 4.22% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2019 and precede 1 April 2020 and 4.29% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2019;”;

(4) by inserting the following subparagraph after subparagraph *a* of the second paragraph:

“(a.1) the second paragraph of section 1159.3 is to be read as if the following subparagraph were inserted after subparagraph *a*:

“(a.1) in the case of an independent loan corporation, an independent trust corporation or an independent corporation trading in securities, the aggregate of 1.32% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2020, 4.22% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2019 and precede 1 April 2020 and 4.29% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2019;”.

(2) Subsection 1 has effect from 1 April 2020.

(3) In addition, in applying subparagraph *i* of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph *iii* of that subparagraph *a* and subparagraph *a* of the third paragraph of that section 1027, enacted by paragraph *b* of section 1027.0.3 of the Act, for the purpose of computing the amount of a payment that an independent loan corporation, an independent trust corporation or an independent corporation trading in securities is required to make under subparagraph *a* of the first paragraph of that section 1027 for a taxation year that ends after 31 March 2020 and includes that date, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the following rules apply:

(1) the corporation’s estimated tax or tax payable, as the case may be, for that taxation year must, in respect of a payment that the corporation is required to make before 1 April 2020, be determined without reference to this section; and

(2) the total of the payments that the corporation is required to make before 1 April 2020, with reference to the presumption provided for in paragraph 1, does not exceed the corporation's tax payable for the year determined without reference to this subsection.

196. (1) Section 1159.3.4 of the Act is amended

(1) by replacing the portion of subparagraph *a* of the first paragraph of section 1159.3 of the Act before subparagraph *i*, enacted by subparagraph *a* of the first paragraph of that section 1159.3.4, by the following:

“(a) in the case of a bank, a loan corporation (other than an independent loan corporation), a trust corporation (other than an independent trust corporation) or a corporation trading in securities (other than an independent corporation trading in securities), subject to subparagraph *d*, the aggregate of”;

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

“(a.1) the first paragraph of section 1159.3 is to be read as if the following subparagraph were inserted after subparagraph *a*:

“(a.1) in the case of an independent loan corporation, an independent trust corporation or an independent corporation trading in securities, the aggregate of

i. 0.9% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2022 and the amount paid as wages in the part of the year that is included in the temporary contribution period, and

ii. 1.32% of the lesser of its maximum amount subject to tax for the year and the amount paid as wages in the part of the year that precedes 1 April 2022;”;

(3) by replacing subparagraph *a* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *a* of the second paragraph of that section 1159.3.4, by the following subparagraph:

“(a) in the case of a bank, a loan corporation (other than an independent loan corporation), a trust corporation (other than an independent trust corporation) or a corporation trading in securities (other than an independent corporation trading in securities), subject to subparagraph *d*, the aggregate of 2.8% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the temporary contribution period and 4.14% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2022;”;

(4) by inserting the following subparagraph after subparagraph *a* of the second paragraph:

“(a.1) the second paragraph of section 1159.3 is to be read as if the following subparagraph were inserted after subparagraph a:

“(a.1) in the case of an independent loan corporation, an independent trust corporation or an independent corporation trading in securities, the aggregate of 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the temporary contribution period and 1.32% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2022;”.

(2) Subsection 1 has effect from 1 April 2020.

197. (1) Section 1175.28.0.3 of the Act is amended by inserting “, 1029.8.36.166.60.36” after “1029.8.36.166.40”.

(2) Subsection 1 has effect from 11 March 2020.

198. (1) The Act is amended by inserting the following Part after section 1175.28.0.4:

“PART VI.3.0.2

“SPECIAL TAX RELATING TO THE INCENTIVE DEDUCTION FOR THE COMMERCIALIZATION OF INNOVATIONS IN QUÉBEC

“1175.28.0.5. In this Part,

“legal protection” means a protection described in any of the definitions of “protected invention”, “protected plant variety” and “protected software” in section 737.18.43;

“qualified intellectual property asset” has the meaning assigned by section 737.18.43;

“taxation year” has the meaning assigned by Part I.

“1175.28.0.6. Where a corporation has deducted an amount in computing its taxable income under section 737.18.44 and where, in a particular taxation year, any of the events described in section 1175.28.0.7 occurs, the corporation shall pay, for that particular year, a tax equal to the amount by which the amount determined in accordance with the second paragraph is exceeded by the aggregate of all amounts each of which is the amount by which the tax payable by the corporation under Part I for a preceding taxation year for which it deducted an amount in computing taxable income under section 737.18.44 is exceeded by the tax it would have had to pay under Part I for that preceding year if

(a) such an amount had not been deducted in relation to any qualified intellectual property asset in respect of which an event described in any of paragraphs *a* to *c* of section 1175.28.0.7 occurs in the particular year or in a preceding taxation year; and

(b) section 737.18.44 had applied, in relation to any qualified intellectual property asset in respect of which an event described in paragraph *d* of section 1175.28.0.7 occurs in the particular year or in a preceding taxation year, with reference only to the expenditures referred to in subparagraphs *e* and *f* of the third paragraph of section 737.18.44 that were not reduced by a redetermination by the Minister.

The amount to which the first paragraph refers is equal to the aggregate of all amounts each of which is the tax that the corporation shall pay under this section for a taxation year preceding the particular year.

“1175.28.0.7. The events to which section 1175.28.0.6 refers, in respect of a corporation, are the following:

(a) the application for legal protection in respect of a qualified intellectual property asset of the corporation is denied and that decision can no longer be appealed;

(b) the application for legal protection in respect of a qualified intellectual property asset of the corporation has not resulted in the issue of the relevant document by the competent authority within five years after the day on which the application was made, unless the corporation is able to show that the additional delays are not mainly attributable to it;

(c) the legal protection in respect of a qualified intellectual property asset of the corporation was invalidated in accordance with the procedure provided for in the relevant legislation; and

(d) a redetermination by the Minister reduces the expenditures referred to in subparagraphs *e* and *f* of the third paragraph of section 737.18.44 for the purpose of determining the amount deductible by the corporation under that section for a taxation year.

“1175.28.0.8. The tax paid at any time in a taxation year by a corporation to the Minister under section 1175.28.0.6 is deemed, for the purposes of the definition of “total taxes” in the first paragraph of sections 1029.8.36.166.40 and 1029.8.36.166.60.36, a tax paid by the corporation under Part I for the taxation year.

“1175.28.0.9. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 applies from 1 January 2021.

199. (1) Section 1175.28.14 of the Act is amended

(1) by inserting “, 1029.8.36.166.60.36” after “1029.8.36.166.40” in paragraphs *a* and *a.1*;

(2) by replacing “of section” in paragraph *b* by “of sections 1029.8.36.166.60.36 and”.

(2) Subsection 1 has effect from 11 March 2020.

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

200. (1) Section 1.1 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by adding the following paragraph at the end:

“(18) the tax credit to support print media provided for in sections 1029.8.36.0.3.109 to 1029.8.36.0.3.119 of the Taxation Act.”

(2) Subsection 1 has effect from 1 January 2019.

201. (1) Section 5.4 of Schedule A to the Act is amended by replacing the portion of the fourth paragraph before subparagraph 1 by the following:

“For the purposes of subparagraph 3 of the first paragraph, a title is controlled by software allowing interactivity if the user participates in all or substantially all of the action of the title. In determining whether that condition is met, the following elements must be taken into account:”.

(2) Subsection 1 applies to a taxation year that begins after 10 March 2020, in respect of a title for which an application for a qualification certificate is made after that date.

202. (1) Section 6.4 of Schedule A to the Act is amended by replacing the portion of the fourth paragraph before subparagraph 1 by the following:

“For the purposes of subparagraph 2 of the first paragraph, a title is controlled by software allowing interactivity if the user participates in all or substantially all of the action of the title. In determining whether that condition is met, the following elements must be taken into account:”.

(2) Subsection 1 applies in respect of a corporation for which an application for a certificate is filed after 10 March 2020 for a taxation year that begins after that date.

203. (1) Section 13.11 of Schedule A to the Act is amended, in the first paragraph,

(1) by replacing subparagraph 2 by the following subparagraph:

“(2) the development or integration of information systems or of technology infrastructures, as well as, to the extent that it is incidental to such a development or integration activity carried on by the corporation, any activity relating to the maintenance or evolution of such information systems or such technology infrastructures or to the design or development of e-commerce solutions allowing a monetary transaction between the person on behalf of whom the design or development is carried out and that person’s customers; and”;

(2) by striking out subparagraph 3.

(2) Subsection 1 applies to a taxation year that begins after 10 March 2020.

204. (1) Section 16.2 of Schedule A to the Act is amended by replacing the third paragraph by the following paragraph:

“Despite the second paragraph, Investissement Québec may not accept an application for a certificate, in respect of a contract, filed with Investissement Québec before 27 March 2015 or after 10 March 2020, unless

(a) the contract was the subject of a written prior agreement, made before 11 March 2020, that meets the conditions of section 16.4; and

(b) the application is filed before 1 July 2020.”

(2) Subsection 1 has effect from 10 March 2020.

205. (1) Section 16.4 of Schedule A to the Act is amended by replacing “1 January 2020” in the portion before paragraph 1 by “11 March 2020”.

(2) Subsection 1 has effect from 10 March 2020.

206. (1) Schedule A to the Act is amended by adding the following chapter at the end:

“CHAPTER XIX

“SECTORAL PARAMETERS OF TAX CREDIT TO SUPPORT PRINT MEDIA

“DIVISION I

“INTERPRETATION AND GENERAL RULES

“19.1. In this chapter,

“tax credit to support print media” means the fiscal measure provided for in Division II.6.0.1.12 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“transitional period” means the calendar year 2019;

“wholly-owned subsidiary” of a corporation or partnership has the meaning assigned by the first paragraph of section 1029.8.36.0.3.109 of the Taxation Act.

19.2. To benefit from the tax credit to support print media, a corporation or, if it claims the tax credit as a member of a partnership, the partnership must obtain the following certificates from Investissement Québec:

(1) a certificate in respect of a print media business carried on by the corporation or partnership (in this chapter referred to as a “business certificate”); and

(2) a certificate in respect of each individual for whom the corporation claims the tax credit (in this chapter referred to as an “employee certificate”).

The certificates must be obtained for each taxation year for which the corporation intends to benefit from the tax credit or for each fiscal period of the partnership of which the corporation is a member that ends in such a taxation year.

Where a corporation or a partnership has a wholly-owned subsidiary, it must also obtain from Investissement Québec, for a taxation year or a fiscal period, as the case may be, that includes all or part of the transitional period, a certificate (in this chapter referred to as an “employee certificate”) in respect of each individual who works for the wholly-owned subsidiary and whose wages are taken into account in computing the portion of the consideration in respect of which the corporation or a corporation that is a member of the partnership claims the tax credit.

19.3. Despite section 9.1 of this Act, the time limit within which a corporation or a partnership may apply for a certificate for a taxation year or a fiscal period, as the case may be, may not, for the purposes of this chapter, end before 16 September 2020.

“DIVISION II**“BUSINESS CERTIFICATE**

“19.4. A business certificate issued to a corporation or a partnership for a taxation year or a fiscal period, as the case may be, certifies that, in the year or fiscal period, the corporation or partnership produced and disseminated a print media that is recognized as an eligible media. The name of that media and the address of the establishment in which its newsroom is located are specified in the certificate.

“19.5. A print media may be recognized as an eligible media if

(1) the media consists in the daily or periodic production and dissemination, by means of a print publication, an information website or a mobile application dedicated to information, of original information content that is specifically intended for the Québec public and pertains to general interest news covering at least three eligible themes; and

(2) the newsroom of that media is located in an establishment, situated in Canada, of the corporation or partnership that publishes it and brings together journalists responsible for original information content.

A print media published on a periodic basis is considered to be an eligible media only if it is produced and disseminated at least 10 times per year.

A corporation or a partnership must, to obtain a first business certificate, establish to Investissement Québec’s satisfaction that the print media that is referred to in the application for the certificate has been produced and disseminated during a period of at least 12 months before the application was filed.

“19.6. Original information content includes a news report, profile, interview, analysis, column, investigative report or editorial. Only written content may be recognized as original information content.

However, none of the following contents are considered to be original information content:

(1) content from a press agency or another media;

(2) specialized content pertaining to a type of personal, recreational or professional activity and geared specifically towards a group, association or category of persons;

(3) content for which a compensation is paid by a third person or a partnership;

(4) content of an advertising or promotional nature, such as an advertorial; and

(5) theme-based content on, for example, hunting and fishing, decoration or science.

A print media that includes, on an incidental basis, excluded content described in the second paragraph may nevertheless be recognized as an eligible media.

“19.7. Each of the following topical themes constitutes an eligible theme:

- (1) business and the economy;
- (2) culture;
- (3) international sector;
- (4) municipal affairs;
- (5) miscellaneous news items;
- (6) local interest news; and
- (7) politics.

“DIVISION III

“EMPLOYEE CERTIFICATE

“19.8. An employee certificate issued to a corporation or partnership certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation or partnership for, as the case may be, the taxation year or fiscal period for which the application for the certificate was made or for the part of that year or fiscal period that is specified in the certificate.

However, where the corporation’s taxation year or the partnership’s fiscal period includes all or part of the transitional period and the individual works for a wholly-owned subsidiary of the corporation or partnership, the employee certificate issued to the corporation or partnership in respect of the individual certifies that the individual is recognized as an eligible employee of the corporation’s or partnership’s wholly-owned subsidiary for, as the case may be, the taxation year or fiscal period or for the part of that year or fiscal period that is specified in the certificate.

“19.9. An individual may be recognized as an eligible employee of a corporation or partnership, if

- (1) the individual works full-time for the corporation or partnership, that is, at least 26 hours per week, for an expected minimum period of 40 weeks; and

(2) at least 75% of the individual’s duties consist in undertaking or directly supervising activities consisting in producing original information content intended for publication in a print media or information technology activities related to the production or dissemination of such contents.

For the purpose of determining whether an individual is recognized as an eligible employee of a corporation that is a wholly-owned subsidiary of another corporation or a partnership, for the purposes of subparagraph 2 of the first paragraph, only the activities that the individual undertakes or supervises on behalf of the other corporation or the partnership and that are information technology activities related to the production or dissemination of original information content intended for publication in a print media of the other corporation or the partnership are taken into account.

An individual’s tasks that relate to digital conversion activities or that are administrative tasks are not to be considered as part of duties consisting in undertaking or directly supervising activities to which subparagraph 2 of the first paragraph refers.

In this section,

“administrative tasks” include tasks relating to operations management, accounting, finance, legal affairs, public relations, communications, contract solicitation, and human and physical resources management;

“digital conversion activity” means an activity described in the first or second paragraph of section 18.12;

“print media” of a corporation or partnership means a print media whose name is specified in a business certificate that has been issued to the corporation or partnership, as the case may be.

“19.10. Activities consisting in producing original information content include researching, collecting information, verifying facts, photographing, writing, editing, designing and any other content preparation activity.

“19.11. The following activities are information technology activities:

(1) the management or operation of a computer system, an application or a technological infrastructure;

(2) the operation of a computerized customer relations management service;

(3) the management or operation of a marketing information system designed to raise the visibility of a print media and promote it to an existing or potential clientele; or

(4) any other information system management or operation activity carried on to produce or disseminate a print media.

“19.12. Where an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as an eligible employee of a corporation or partnership, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.”

(2) Subsection 1 has effect from 1 January 2019.

207. Section 11.2 of Schedule C to the Act is amended by replacing “1 January 2024” in the second paragraph by “11 March 2020”.

208. (1) Section 8.3.1 of Schedule E to the Act is amended by replacing “31 December 2020” in the first paragraph by “31 December 2024”.

(2) Subsection 1 has effect from 10 March 2020.

209. (1) Section 8.3.2 of Schedule E to the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

“(2) 1 January 2025.”

(2) Subsection 1 has effect from 10 March 2020.

210. (1) Section 3.14.1 of Schedule H to the Act is amended by replacing the portion of paragraph 1 before subparagraph *b* by the following:

“(1) in the case of a film whose primary market is the television market or the online broadcasting market,

(*a*) a licence for adaptation in Québec was issued in respect of the film, which is derived from an audiovisual concept designed and arranged especially for television or online broadcasting, as the case may be, and is created outside Québec, and”.

(2) Subsection 1 applies in respect of a film for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles after 10 March 2020.

211. (1) Section 3.18 of Schedule H to the Act is amended by replacing paragraph 2 by the following paragraph:

“(2) in the case of a film intended for the television market or the online broadcasting market, it is written and developed in French, its financial structure includes 51% or more French-language television broadcasting or online broadcasting licences in dollar terms, and its initial broadcast in Québec is in French.”

(2) Subsection 1 applies in respect of a film for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles after 10 March 2020.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

212. (1) Section 33 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended

(1) by inserting the following definition in alphabetical order in the first paragraph:

““specified expenditure” of a designated employer, in relation to an employee, means the aggregate of all amounts each of which is the amount paid by the employer under the first paragraph of section 34 that is attributable to the employee’s specified wages for a week included in a specified period;”;

(2) by inserting the following definition in alphabetical order in the first paragraph:

““designated employee” means an individual employed by a designated employer in a specified period, other than, if the specified period begins before 5 July 2020, an employee who receives no remuneration from the employer for at least 14 consecutive days included in that period;”;

(3) by inserting the following definition in alphabetical order in the first paragraph:

““designated employer” for a year means an employer who has an establishment in Québec in the year and is a qualifying entity for a specified period included in the year;”;

(4) by inserting the following definition in alphabetical order in the first paragraph:

““qualifying entity” for a specified period means an entity that, for the specified period, is a qualifying entity for the purposes of section 125.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and, if the specified period begins after 4 July 2020, in respect of which the necessary conditions for an overpayment to be deemed to arise are met, in the specified period, under subsection 2 of that section 125.7 for the taxation year in which the specified period ends;”;

(5) by inserting the following definition in alphabetical order in the first paragraph:

““specified period” means

- (a) the period that begins on 15 March 2020 and ends on 11 April 2020;
- (b) the period that begins on 12 April 2020 and ends on 9 May 2020;
- (c) the period that begins on 10 May 2020 and ends on 6 June 2020;
- (d) the period that begins on 7 June 2020 and ends on 4 July 2020;
- (e) the period that begins on 5 July 2020 and ends on 1 August 2020;
- (f) the period that begins on 2 August 2020 and ends on 29 August 2020;
- (g) the period that begins on 30 August 2020 and ends on 26 September 2020;
- (h) the period that begins on 27 September 2020 and ends on 24 October 2020;
- (i) the period that begins on 25 October 2020 and ends on 21 November 2020;
- (j) the period that begins on 22 November 2020 and ends on 19 December 2020;
- (k) the period that begins on 20 December 2020 and ends on 16 January 2021;
- (l) the period that begins on 17 January 2021 and ends on 13 February 2021;
- (m) the period that begins on 14 February 2021 and ends on 13 March 2021;
- (n) the period that begins on 14 March 2021 and ends on 10 April 2021;
- (o) the period that begins on 11 April 2021 and ends on 8 May 2021;
- (p) the period that begins on 9 May 2021 and ends on 5 June 2021; or
- (q) a prescribed period;”;

(6) by inserting the following definition in alphabetical order in the first paragraph:

““specified wages” of an employee means the wages paid, allocated, granted or awarded to the employee by the employee’s designated employer for a week in which the employee is on leave with pay and that is included in a specified period during which the employee is a designated employee and the designated employer is a qualifying entity;”;

(7) by adding the following paragraph at the end:

“Where an employee’s wages are paid on or before 31 December 2020 in respect of a week included in the period described in paragraph *k* of the definition of “specified period” in the first paragraph, the definition of “specified wages” in the first paragraph is to be read as follows, in respect of those wages:

““specified wages” of an employee means the wages paid, allocated, granted or awarded to the employee by the employee’s designated employer for a week in which the employee is on leave with pay and that is included in a specified period during which the employee is a designated employee and the designated employer would be a qualifying entity if that specified period ended on 31 December 2020;”.

(2) Subsection 1 has effect from 15 March 2020.

213. (1) Section 34.1.5 of the Act is amended by replacing “section 726.43” in paragraph *e* by “any of sections 726.43 to 726.43.2”.

(2) Subsection 1 has effect from 10 March 2020.

214. (1) Section 34.1.12 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the aggregate of all amounts each of which is the amount by which the qualified wages paid or deemed to be paid by the specified employer in the particular year to an eligible employee exceed the portion of such qualified wages that constitutes the specified wages the specified employer pays, allocates, grants or awards to that employee for the year;”.

(2) Subsection 1 has effect from 15 March 2020.

215. (1) The Act is amended by inserting the following subdivision after section 34.1.18:

“§3.4.— *Credit in respect of employees on paid leave*

34.1.18.1. A designated employer for a year who encloses the documents and information described in the second paragraph with the information return referred to in section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1) that the employer is required to file for the year is, subject to the third paragraph, deemed, on the date on or before which the employer is required to file the information return for the year, to have made an overpayment to the Minister of Revenue, for the purposes of this division and in respect of the year, of an amount equal to the aggregate of all amounts each of which is the employer’s specified expenditure in relation to an employee for the year.

The documents and information to which the first paragraph refers are, in addition to a copy of the documents filed in accordance with paragraph *a* of the definition of “qualifying entity” in subsection 1 of section 125.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), those that allow the Minister of Revenue to establish the amount of the overpayment referred to in the first paragraph.

For the purpose of computing the payments that a designated employer referred to in the first paragraph is required to make after 30 April 2020, under subparagraph *a* of the first paragraph of section 34.0.0.0.1, the employer is deemed to have made an overpayment to the Minister of Revenue, for the purposes of this division and in respect of the year, on the date on or before which each payment is required to be made, equal to the amount by which the amount that would be determined under the first paragraph for the year if the year ended at that date exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed under this paragraph to be an overpayment made to the Minister of Revenue in the year but before that date.

The Minister of Revenue shall refund to the designated employer the amount by which the amount determined in respect of the employer under the first paragraph as an overpayment in respect of the year exceeds the aggregate of all amounts each of which is an amount deemed under the third paragraph to be an overpayment made to the Minister of Revenue during the year.

For the purposes of this subdivision,

(a) the expression “person” in the definition of “employer” in the first paragraph of section 33 is deemed to include a partnership; and

(b) wages paid or deemed to be paid by an employer as a member of a partnership are deemed to be paid by the partnership and not by the employer.

“34.1.18.2. The Minister of Revenue shall, with dispatch, examine the documents and information described in the second paragraph of section 34.1.18.1 that are filed with the Minister of Revenue by an employer, determine the amount that the employer is deemed to have overpaid under the first paragraph of that section and send the employer a notice of determination.

Paragraph *f* of section 312 of the Taxation Act (chapter I-3), paragraph *e* of section 336 of that Act and the provisions of Book IX of Part I of that Act and of Chapters III.1 and III.2 of the Tax Administration Act (chapter A-6.002), as they relate to an assessment or a reassessment and to a determination or redetermination of tax, apply, with the necessary modifications, to a determination or redetermination of the amount of the overpayment referred to in the first paragraph of section 34.1.18.1.”

(2) Subsection 1 has effect from 15 March 2020.

216. (1) Section 37.4 of the Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

“i. \$16,660 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$27,010 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$30,540 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$27,010 where, for the year, the individual has an eligible spouse but has no dependent child, and”;

(2) by replacing subparagraphs 1 and 2 of subparagraph v by the following subparagraphs:

“(1) \$30,540 where the individual has one dependent child for the year, or

“(2) \$33,800 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2020. In addition, where section 37.4 of the Act applies to the year 2019, it is to be read as if, in subparagraph *a* of the first paragraph,

(1) subparagraphs i to iv were replaced by the following subparagraphs:

“i. \$16,460 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$26,670 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$30,140 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$26,670 where, for the year, the individual has an eligible spouse but has no dependent child, and”; and

(2) subparagraphs 1 and 2 of subparagraph v were replaced by the following subparagraphs:

“(1) \$30,140 where the individual has one dependent child for the year, or

“(2) \$33,345 where the individual has more than one dependent child for the year; and”.

217. Section 37.7 of the Act is amended by striking out “or receives an allowance under the second paragraph of section 67 of the Social Aid Act (1969, chapter 63),” in paragraph *e*.

ACT RESPECTING THE QUÉBEC PENSION PLAN

218. (1) The Act respecting the Québec Pension Plan (chapter R-9) is amended by inserting the following section after section 59.1:

“59.2. For the purposes of this Act, an amount deducted by an employer under section 59 for a particular year after the year 2015 in respect of an excess payment that was paid by the employer to an employee—as a result of an administrative, clerical or system error—as remuneration in respect of pensionable employment is deemed, to the extent provided for in the second paragraph, not to have been deducted if

(a) before the end of the third year that follows the year in which the amount was deducted,

- i. the employer elects to have this section apply in respect of the amount, and
- ii. the employee has repaid, or made an arrangement to repay, the employer;

(b) before making the election referred to in subparagraph i of subparagraph *a*, the employer has not filed an information return correcting for the excess payment; and

(c) any additional conditions determined by the Minister are met.

The amount that is deemed under the first paragraph not to have been deducted is the lesser of the amount that was deducted by the employer under section 59 for the particular year in respect of the excess payment and the amount by which the aggregate of all amounts each of which is an amount that was deducted by the employer under that section as the employee’s contributions for the particular year exceeds the aggregate of all amounts each of which is an amount that would have been so deducted by the employer as such contributions for the particular year had the employer not made the excess payment.”

(2) Subsection 1 applies in respect of an excess payment of remuneration made after 31 December 2015.

219. (1) The Act is amended by inserting the following section before section 79:

“**78.2.** Where an amount paid to the Minister by an employer is deemed under section 59.2 not to have been deducted, the Minister may refund that amount to the employer if the employer applies to the Minister for the refund within four years after the end of the year for which the amount was paid.”

(2) Subsection 1 applies in respect of an excess payment of remuneration made after 31 December 2015.

ACT RESPECTING THE QUÉBEC SALES TAX

220. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by replacing paragraph 1 of the definition of “taxi business” by the following paragraph:

“(1) a business carried on in Québec of transporting passengers by taxi or other similar vehicle for fares that are regulated by the Act respecting remunerated passenger transportation by automobile (chapter T-11.2); or”;

(2) by inserting the following definition in alphabetical order:

““emission allowance” means

(1) an allowance, credit or similar instrument (other than a prescribed allowance, credit or instrument) that

(a) is issued or created by, or on behalf of,

i. a government, a government of a foreign country, a government of a political subdivision of a country, a supranational organization or an international organization (each of which is in this definition referred to as a “regulator”),

ii. a board, commission or other body established by a regulator, or

iii. an agency of a regulator,

(b) can be used to satisfy a requirement under

i. a scheme or arrangement implemented by, or on behalf of, a regulator to regulate greenhouse gas emissions, or

ii. a prescribed scheme or arrangement, and

(c) represents a specific quantity of greenhouse gas emissions expressed as carbon dioxide equivalent; or

(2) a prescribed property;”.

(2) Paragraph 1 of subsection 1 has effect from 10 October 2020.

(3) Paragraph 2 of subsection 1 has effect from 27 June 2018. It also applies in respect of a supply made before 27 June 2018 if an amount of tax payable under section 16 of the Act in respect of the supply was not collected before that date.

221. (1) Section 18 of the Act is amended

(1) by striking out subparagraph *a* of paragraph 3;

(2) by replacing subparagraph *b* of paragraph 3 by the following subparagraph:

“(b) the recipient gives to another registrant a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of an acquisition of physical possession of the property by the recipient, and”;

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

“(3.1) a supply, other than a prescribed supply, of corporeal movable property made by way of sale by a person not resident in Québec who is not registered under Division I of Chapter VIII to a recipient who is a registrant where

(a) the recipient gives to another registrant a certificate described in subparagraph *a* of subparagraph 3 of the first paragraph of section 327.2.1 in respect of an acquisition of physical possession of the property by a third person, and

(b) the property

i. is not acquired by the recipient for consumption, use or supply exclusively in the course of commercial activities of the recipient, or

ii. is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount deemed under paragraph *d.3* or *d.4* of section 99 of the Taxation Act to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”;

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

“(4) a supply, other than a prescribed supply, of corporeal movable property made by way of sale at a particular time by a person not resident in Québec who is not registered under Division I of Chapter VIII to a recipient who is a registrant where

(a) the recipient acquires physical possession of the property as the recipient of another supply of the property made by way of lease, licence or similar arrangement and

i. gives to another registrant a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of that acquisition of physical possession of the property, or

ii. claims an input tax refund in respect of tax that is deemed to have been paid by the recipient under subparagraph 1 of the first paragraph of section 327.7 in respect of the property, and

(b) either

i. the recipient is not acquiring, as the recipient of the taxable supply, the property for consumption, use or supply exclusively in the course of commercial activities of the recipient, or

ii. the property is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount deemed under paragraph *d.3* or *d.4* of section 99 of the Taxation Act to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”.

(2) Paragraphs 1, 2 and 4 of subsection 1 apply in respect of a supply made after 14 December 2017.

(3) Paragraph 3 of subsection 1 applies in respect of a supply made after 22 July 2016. However, where section 18 of the Act applies in respect of a supply made before 15 December 2017, it is to be read as if “in subparagraph *a* of subparagraph 3” in subparagraph *a* of paragraph 3.1 were replaced by “in subparagraph *a* of subparagraph 5”.

222. (1) Section 22.6 of the Act is amended by replacing “327.2 and 327.3” by “327.2 to 327.3”.

(2) Subsection 1 applies in respect of a supply made after 22 July 2016. It also applies in respect of a supply made before 23 July 2016 in respect of which, before that date, no amount was charged, collected or remitted as or on account of tax under Title I of the Act.

223. (1) Section 81 of the Act is amended

(1) by replacing paragraph 7 by the following paragraph:

“(7) goods to the supply of which any of Divisions I to IV of Chapter IV, except paragraph 3.1 of section 178, or any of sections 198.1, 198.2 and 198.4 to 198.6 applies;”;

(2) by inserting the following paragraph after paragraph 8:

“(8.0.1) goods, other than prescribed goods for the purposes of paragraph 8, that are transported by courier if

(a) the goods are imported into Canada from the United States or Mexico, as determined in accordance with the Customs Tariff, and

(b) the goods have a value of not more than \$40;”;

(3) by adding the following paragraph at the end:

“(16) an in vitro embryo, as defined in section 3 of the Assisted Human Reproduction Act (Statutes of Canada, 2004, chapter 2).”

(2) Paragraph 2 of subsection 1 has effect from 1 July 2020.

(3) Paragraph 3 of subsection 1 has effect from 20 March 2019.

224. (1) The Act is amended by inserting the following section after section 114.3:

“**114.4.** A supply of a service is exempt if all or substantially all of the consideration for the supply is reasonably attributable to two or more particular services, each of which meets the following conditions:

(1) the particular service is rendered in the course of making the supply; and

(2) a supply of the particular service would be a supply referred to in any of sections 112 to 114.3, if the particular service were supplied separately.”

(2) Subsection 1 applies in respect of a supply made after 19 March 2019.

225. (1) Section 174 of the Act is amended by adding the following paragraph at the end:

“(5) a supply of an ovum, as defined in section 3 of the Assisted Human Reproduction Act (Statutes of Canada, 2004, chapter 2).”

(2) Subsection 1 has effect from 20 March 2019.

226. (1) Section 175 of the Act is replaced by the following section:

“**175.** For the purposes of this division, “specified professional” means

(1) in respect of a supply referred to in any of paragraphs 22, 23.1 and 34 of section 176,

(a) a physician within the meaning of the Medical Act (chapter M-9), including a person who is entitled under the laws of another province, the Northwest Territories, the Yukon Territory or Nunavut to practise the profession of medicine;

(b) a person who is entitled under the Professional Code (chapter C-26) to practise the profession of physiotherapy or occupational therapy, including a person who is entitled under the laws of another province, the Northwest Territories, the Yukon Territory or Nunavut to practise that profession;

(c) a nurse who is entitled under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut to practise that profession; or

(d) a podiatrist within the meaning of the Podiatry Act (chapter P-12), including a person who is entitled under the laws of another province, the Northwest Territories, the Yukon Territory or Nunavut to practise the profession of podiatry or chiropody; or

(2) in respect of any other supply, a person described in any of subparagraphs *a* to *c* of paragraph 1.”

(2) Subsection 1 applies in respect of a supply made after 19 March 2019.

227. (1) Section 183 of the Act is amended by adding the following paragraph at the end:

“(3) a supply described in any of paragraphs 4 to 6 of section 23 that is made in Québec by the person, if the person is referred to in that paragraph.”

(2) Subsection 1 applies in respect of a service that relates to a supply made after 31 December 2018.

(3) Where a person has paid an amount as or on account of tax in respect of the supply of a service and, because of the application of subsection 1, the supply is a zero-rated supply, the person may apply for a rebate of that amount if the person files an application for a rebate with the Minister of Revenue on or before 2 June 2023.

(4) Where, in determining the amount of any fees, interest and penalties for which a person is liable under the Act, the Minister of Revenue took into consideration, in computing the person’s net tax for any reporting period of the person, an amount as or on account of tax that was not collected in respect of the supply of a service and, because of the application of subsection 1, the supply is a zero-rated supply, the person is entitled to request in writing, on or before 2 June 2023, that the Minister make an assessment or reassessment for the purpose of taking into account that the supply is a zero-rated supply and, on receipt of the request, the Minister shall with all due dispatch

(1) consider the request; and

(2) make an assessment or reassessment concerning the person's net tax, for any reporting period of the person, as well as the person's interest, penalties or other obligations, but only to the extent that the assessment or reassessment may reasonably be regarded as relating to that amount.

228. (1) Sections 327.1 and 327.2 of the Act are replaced by the following sections:

“327.1. The rules set out in the second paragraph apply if

(1) a registrant

(a) makes a taxable supply in Québec of particular corporeal movable property by way of sale to a non-resident person,

(b) makes a taxable supply in Québec of a service of manufacturing or producing particular corporeal movable property to a non-resident person,

(c) acquires physical possession of particular corporeal movable property (other than property of a person that is resident in Québec) for the purpose of making a taxable supply in Québec of a commercial service in respect of the particular property to a non-resident person, or

(d) acquires—as the recipient of a supply of particular corporeal movable property made by way of lease, licence or similar arrangement by a non-resident person—physical possession of the particular property and either

i. gives a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of the acquisition of physical possession of the particular property, or

ii. claims an input tax refund in respect of tax that is deemed to have been paid by the registrant under subparagraph 1 of the first paragraph of section 327.7 in respect of the particular property;

(2) the registrant, at a particular time, causes physical possession of the particular property to be transferred, at a place in Québec, to a third person (in this section referred to as the “consignee”) or to the non-resident person; and

(3) the non-resident person is not a consumer of the particular property.

The rules to which the first paragraph refers are as follows:

(1) the registrant is deemed to have made a taxable supply in Québec of the particular property to the non-resident person and the non-resident person is deemed to have received the taxable supply from the registrant;

(2) the taxable supply is deemed to have been made for consideration, that becomes due and is paid at the particular time, equal to

(a) except where subparagraph *b* applies, the fair market value of the particular property at the particular time, and

(b) where the registrant has caused physical possession of the particular property to be transferred to a consignee that is acquiring physical possession of the particular property as the recipient of a supply made by the non-resident person by way of sale for no consideration, nil; and

(3) the registrant is deemed not to have made the taxable supply referred to in any of subparagraphs *a* to *c* of subparagraph 1 of the first paragraph in respect of the particular property to the non-resident person, unless that supply is a supply of a service of storing the particular property.

“327.2. The second paragraph of section 327.1 does not apply to a taxable supply referred to in subparagraph *a* of subparagraph 1 or to an acquisition referred to in subparagraph *b* of that subparagraph 1, if

(1) subparagraphs 1 to 3 of the first paragraph of section 327.1 apply to

(a) a taxable supply in respect of particular corporeal movable property that is made by a registrant and is referred to in any of subparagraphs *a* to *c* of subparagraph 1 of the first paragraph of section 327.1, or

(b) an acquisition by a registrant of physical possession of particular corporeal movable property that is referred to in subparagraph *d* of subparagraph 1 of the first paragraph of section 327.1;

(2) the transfer referred to in subparagraph 2 of the first paragraph of section 327.1 of physical possession of the particular property is to a person (in this section referred to as the “consignee”) that is registered under Division I of Chapter VIII;

(3) the consignee is acquiring physical possession of the particular property

(a) as the recipient of a taxable supply of the particular property made by a non-resident person,

(b) for the purpose of making a taxable supply in Québec of a service of manufacturing or producing other corporeal movable property to a non-resident person that is not a consumer of the other property, if the particular property

i. is transformed or incorporated into, attached to, or combined or assembled with, the other property in the manufacture or production of the other property, or

ii. is directly consumed or used in the manufacture or production of the other property,

(c) if the particular property is not property of a person that is resident in Québec, for the purpose of making a taxable supply in Québec of a commercial

service in respect of the particular property to a non-resident person that is not a consumer of the particular property, or

(d) for the purpose of making a taxable supply in Québec of a commercial service in respect of other corporeal movable property (other than property of a person that is resident in Québec) to a non-resident person that is not a consumer of the other property, if the particular property

i. is incorporated into, attached to, or combined or assembled with, the other property in the provision of the commercial service, or

ii. is directly consumed or used in the provision of the commercial service; and

(4) the consignee gives to the registrant, and the registrant retains, a certificate that

(a) states the consignee's name and registration number assigned under section 415 or 415.0.6,

(b) acknowledges that the consignee is acquiring physical possession of the particular property as the recipient of a supply referred to in subparagraph *a* of subparagraph 3 or for a purpose referred to in any of subparagraphs *b* to *d* of subparagraph 3, and

(c) acknowledges that the consignee is assuming liability to pay or remit any amount that is or may become payable or remittable by the consignee

i. under section 18 in respect of the particular property, or

ii. under this Title in respect of a supply, deemed under subparagraph 1 of the second paragraph of section 327.1 to have been made by the consignee, of the particular property or of the other property referred to in subparagraph *b* or *d* of subparagraph 3.

Where subparagraph *a* of subparagraph 1 of the first paragraph applies, the taxable supply referred to in that subparagraph *a* is deemed to have been made outside Québec.”

(2) Subsection 1 applies in respect of a supply made after 14 December 2017.

(3) In addition,

(1) where section 327.1 of the Act applies in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read as if the portion before subparagraph *a* of subparagraph 1 of the first paragraph were replaced by the following:

“327.1. Where a registrant, under an agreement between the registrant and a non-resident person, makes a taxable supply in Québec of corporeal movable property to the non-resident person by way of sale, or a taxable supply in Québec of a service of manufacturing or producing corporeal movable property, to the non-resident person, or acquires physical possession of corporeal movable property, other than property of a person who is resident in Québec, for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to the non-resident person and where, under the agreement, the registrant at any time causes physical possession of the property to be transferred, at a place in Québec, to a third person (in this section referred to as the “consignee”) or to the non-resident person, the following rules apply:

(1) the registrant is deemed to have made in Québec to the non-resident person, and the non-resident person is deemed to have received from the registrant, a taxable supply of the property which is deemed to have been made for consideration, that becomes due and is paid at that time, equal to”;

(2) where section 327.2 of the Act applies in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read

(a) as if “in Québec” were inserted after “for the purpose of making a taxable supply” in subparagraph *a* of subparagraph 1 of the first paragraph;

(b) as if the following subparagraph were inserted after subparagraph 2 of the first paragraph:

“(2.1) the consignee is acquiring physical possession of the property

(a) as the recipient of a taxable supply of the property made by a non-resident person,

(b) for the purpose of making a taxable supply in Québec of a service of manufacturing or producing other corporeal movable property to a non-resident person who is not a consumer of the service, if the property

i. is transformed or incorporated into, attached to, or combined or assembled with, the other corporeal movable property in the manufacture or production of the corporeal movable property, or

ii. is directly consumed or used in the manufacture or production of the other corporeal movable property,

(c) if the property is not property of a person who is resident in Québec, for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to a non-resident person who is not a consumer of the service, or

(d) for the purpose of making a taxable supply in Québec of a commercial service in respect of other corporeal movable property (other than property of a person who is resident in Québec) to a non-resident person who is not a consumer of the service, if the property

i. is incorporated into, attached to, or combined or assembled with, the other corporeal movable property in the provision of the commercial service, or

ii. is directly consumed or used in the provision of the commercial service; and”;

(c) as if subparagraph *b* of subparagraph 3 of the first paragraph were replaced by the following subparagraph:

“(b) acknowledges that the consignee is acquiring physical possession of the property as the recipient of a supply referred to in subparagraph *a* of subparagraph 2.1 or for a purpose referred to in any of subparagraphs *b* to *d* of that subparagraph 2.1, and”;

(d) as if the following subparagraph were added at the end of the first paragraph:

“(c) acknowledges that the consignee, on taking physical possession of the property, is assuming liability to pay or remit any amount that is or may become payable or remittable by the consignee

i. under section 18 in respect of the property, or

ii. under this Title in respect of a supply, deemed under subparagraph 1 of the first paragraph of section 327.1 to have been made by the consignee, of the property or of the other corporeal movable property referred to in subparagraph *b* or *d* of subparagraph 2.1.”;

(3) in respect of a supply made before 23 July 2016 in respect of which, before that date, an amount was charged, collected or remitted as or on account of tax under Title I of the Act, it is to be read as if the provisions in subparagraphs *b* to *d* of subparagraph 2 were taken into account.

229. (1) The Act is amended by inserting the following section after section 327.2:

“327.2.1. The second paragraph of section 327.1 does not apply to a taxable supply referred to in subparagraph *a* of subparagraph 1 or to an acquisition referred to in subparagraph *b* of subparagraph 1, if

(1) subparagraphs 1 to 3 of the first paragraph of section 327.1 apply to

(a) a taxable supply in respect of particular corporeal movable property that is made by a registrant and is referred to in any of subparagraphs *a* to *c* of subparagraph 1 of the first paragraph of section 327.1, or

(b) an acquisition by a registrant of physical possession of particular corporeal movable property that is referred to in subparagraph *d* of subparagraph 1 of the first paragraph of section 327.1;

(2) the transfer referred to in subparagraph 2 of the first paragraph of section 327.1 of physical possession of the particular property is to a person (in this section referred to as the “consignee”) that is not entitled, under section 327.2, to give to the registrant a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of that transfer;

(3) either

(a) the particular property is, immediately after the particular time referred to in subparagraph 2 of the first paragraph of section 327.1, property of a particular person that is registered under Division I of Chapter VIII and that is neither the registrant nor the consignee, and the registrant retains a certificate that

- i. is given to the registrant by the particular person,
- ii. states the particular person’s name and registration number assigned under section 415 or 415.0.6,
- iii. acknowledges that the particular property is, immediately after the particular time, property of the particular person, and
- iv. where the particular property was acquired by the particular person by way of sale from a non-resident person, acknowledges that the particular person is assuming liability to pay any amount that is or may become payable by the particular person under section 18 in respect of the particular property, or

(b) a particular person, other than the registrant, that is registered under Division I of Chapter VIII makes a taxable supply by way of sale of the particular property to the consignee before the particular time, the consignee is acquiring physical possession of the particular property at the particular time as the recipient of that taxable supply, and the registrant retains a certificate that

- i. is given to the registrant by the particular person, or by the consignee insofar as the consignee is registered under Division I of Chapter VIII,
- ii. states the particular person’s name and registration number assigned under section 415 or 415.0.6,
- iii. if the certificate is given by the consignee, states the consignee’s name and registration number assigned under section 415 or 415.0.6, and
- iv. acknowledges that the particular person made a taxable supply by way of sale of the particular property to the consignee before the particular time and that the consignee acquired physical possession of the particular property at the particular time as the recipient of that taxable supply; and

(4) where subparagraph *a* of subparagraph 1 of the first paragraph of section 327.1 applies, the property is delivered or made available to the particular person referred to in subparagraph *a* or *b* of subparagraph 3, after the property is delivered or made available to the non-resident person referred to in subparagraph *a* of subparagraph 1 of the first paragraph of section 327.1 under the agreement for the taxable supply referred to in that subparagraph *a*.

Where subparagraph *a* of subparagraph 1 of the first paragraph applies, the taxable supply referred to in that subparagraph *a* is deemed to have been made outside Québec.”

(2) Subsection 1 applies in respect of a supply made after 14 December 2017. It also applies

(1) in respect of a supply made after 22 July 2016 and before 15 December 2017, in which case section 327.2.1 of the Act is to be read as follows:

“**327.2.1.** Section 327.1 does not apply to a supply referred to in subparagraph 1, if

(1) a registrant, under an agreement between the registrant and a non-resident person,

(a) makes a taxable supply in Québec of corporeal movable property by way of sale to the non-resident person,

(b) makes a taxable supply in Québec of a service of manufacturing or producing corporeal movable property to the non-resident person, or

(c) acquires physical possession of corporeal movable property (other than property of a person that is resident in Québec) for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to the non-resident person;

(2) under the agreement, the registrant causes, at a particular time, physical possession of the property to be transferred, at a place in Québec, to a third person (in this section referred to as the “consignee”);

(3) the non-resident person is not a consumer of the property or service supplied by the registrant under the agreement;

(4) the consignee is not entitled, under section 327.2, to give to the registrant a certificate described in subparagraph 3 of the first paragraph of section 327.2 in respect of the transfer of physical possession of the property to the consignee; and

(5) as the case may be,

(a) the property is, immediately after the particular time, property of a particular person that is registered under Division I of Chapter VIII and that is neither the registrant nor the consignee, and the registrant retains a certificate that

- i. is given to the registrant by the particular person,
- ii. states the particular person's name and registration number assigned under section 415 or 415.0.6,
- iii. acknowledges that the property is, immediately after the particular time, property of the particular person, and
- iv. where the property was acquired by the particular person by way of sale from a non-resident person, acknowledges that the particular person is assuming liability to pay any amount that is or may become payable by the particular person under section 18 in respect of the property,

(b) a particular person, other than the registrant, that is registered under Division I of Chapter VIII makes a taxable supply by way of sale of the property to the consignee before the particular time, the consignee is acquiring physical possession of the property at the particular time as the recipient of that taxable supply, and the registrant retains a certificate that

- i. is given to the registrant by the particular person, or by the consignee provided that the consignee is registered under Division I of Chapter VIII,
- ii. states the particular person's name and registration number assigned under section 415 or 415.0.6,
- iii. if the certificate is given by the consignee, states the consignee's name and registration number assigned under section 415 or 415.0.6, and
- iv. acknowledges that the particular person made a taxable supply by way of sale of the property to the consignee before the particular time and that the consignee acquired physical possession of the property at the particular time as the recipient of that taxable supply, or

(c) where subparagraph *a* of subparagraph 1 applies, the property is delivered or made available to the particular person referred to in subparagraph *a* or *b* of subparagraph 5, after the property is delivered or made available to the non-resident person under the agreement.

Where the first paragraph applies, any supply made by the registrant and referred to in subparagraph 1 of the first paragraph is deemed to have been made outside Québec, except in the case of a supply of a service of shipping the property.”;

(2) in respect of a supply made before 23 July 2016 in respect of which, before that date, no amount has been charged, collected or remitted as or on account of tax under Title I of the Act, in which case section 327.2.1 of the Act is to be read, subject to paragraph 3, as follows:

“327.2.1. Section 327.1 does not apply to a supply referred to in subparagraph 1, if

(1) a registrant, under an agreement between the registrant and a non-resident person,

(a) makes a taxable supply in Québec of corporeal movable property by way of sale to the non-resident person,

(b) makes a taxable supply in Québec of a service of manufacturing or producing corporeal movable property to the non-resident person, or

(c) acquires physical possession of corporeal movable property (other than property of a person that is resident in Québec) for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to the non-resident person;

(2) under the agreement, the registrant causes, at a particular time, physical possession of the property to be transferred, at a place in Québec, to a third person (in this section referred to as the “consignee”);

(3) the non-resident person is not a consumer of the property or service supplied by the registrant under the agreement;

(4) a particular person, other than the registrant, that is registered under Division I of Chapter VIII makes a taxable supply of the property to the consignee;

(5) the consignee is acquiring physical possession of the property at the particular time as the recipient of the taxable supply referred to in subparagraph 4; and

(6) the registrant retains a certificate that

(a) is given to the registrant by the particular person, or by the consignee provided that the consignee is registered under Division I of Chapter VIII,

(b) states the particular person’s name and registration number assigned under section 415 or 415.0.6, and

(c) if the certificate is given by the consignee, states the consignee’s name and registration number assigned under section 415 or 415.0.6.

Where the first paragraph applies, any supply made by the registrant and referred to in subparagraph 1 of the first paragraph is deemed to have been made outside Québec, except in the case of a supply of a service of shipping the property.”; and

(3) in respect of a supply made before 19 June 2014 in respect of which no amount has been charged, collected or remitted as or on account of tax under Title I of the Act, in which case section 327.2.1 of the Act is to be read as if “under section 415 or 415.0.6” in subparagraphs *b* and *c* of subparagraph 6 of the first paragraph were replaced by “under section 415”.

230. (1) Sections 327.3 to 327.5 of the Act are replaced by the following sections:

“327.3. The second paragraph of section 327.1 does not apply to a taxable supply described in subparagraph *a* of subparagraph 1, nor to an acquisition described in subparagraph *b* of subparagraph 1, if

(1) subparagraphs 1 and 3 of the first paragraph of section 327.1 apply to

(*a*) a taxable supply in respect of particular corporeal movable property that is made by a registrant and is referred to in any of subparagraphs *a* to *c* of subparagraph 1 of the first paragraph of section 327.1, or

(*b*) an acquisition by a registrant of physical possession of particular corporeal movable property that is referred to in subparagraph *d* of subparagraph 1 of the first paragraph of section 327.1; and

(2) either

(*a*) the registrant

i. causes physical possession of the particular property to be transferred at a place outside Québec,

ii. ships the particular property to a destination outside Québec that is specified in the contract for carriage of the particular property,

iii. causes physical possession of the particular property to be transferred to a common carrier or consignee that has been retained to ship the particular property to a destination outside Québec, or

iv. sends the particular property by mail or courier to an address outside Québec, or

(*b*) the following conditions are met:

i. the registrant causes physical possession of the particular property to be transferred at a place in Québec to a person (in this subparagraph *b* referred to as the “shipper”),

ii. after that transfer, the shipper ships the particular property outside Québec as soon as is reasonable having regard to the circumstances surrounding the shipping outside Québec and, if applicable, the normal business practices of the shipper and of the owner of the particular property,

iii. the particular property has not been acquired by any owner of the particular property for consumption, use or supply in Québec at any time after that transfer and before the particular property is shipped outside Québec,

iv. after that transfer but before the particular property is shipped outside Québec, the particular property is not further processed, transformed or altered except to the extent reasonably necessary or incidental to its transportation, and

v. the registrant maintains evidence satisfactory to the Minister of the shipping outside Québec of the particular property or, if the shipper is authorized under section 427.3, the shipper provides the registrant with a certificate in which the shipper certifies that the particular property will be shipped outside Québec in the circumstances described in subparagraphs ii to iv.

Where subparagraph *a* of subparagraph 1 of the first paragraph applies, the supply referred to in subparagraph *a* is deemed to have been made outside Québec.

For the purposes of subparagraph iii of subparagraph *b* of subparagraph 2 of the first paragraph, if the only use of railway rolling stock after physical possession of it is transferred as described in that subparagraph iii and before it is next shipped outside Québec is for the purpose of transporting corporeal movable property or passengers in the course of its shipment outside Québec and that shipment occurs within 60 days after the day on which the transfer takes place, that use of the rolling stock is deemed to take place entirely outside Québec.

“327.4. The rules set out in the second paragraph apply if

(1) a particular registrant makes a particular taxable supply in Québec of particular corporeal movable property by way of sale to a particular non-resident person that is not a consumer of the particular property; and

(2) the particular registrant or another registrant has physical possession of the particular property at the particular time at which the particular property is delivered or made available to the particular non-resident person under the agreement for the particular taxable supply and retains physical possession of the particular property after the particular time

(*a*) solely for the purpose of transferring physical possession of the particular property to the particular non-resident person, a person (in this section referred to as a “subsequent purchaser”) that subsequently acquires ownership of the particular property or a person designated by the particular non-resident person or a subsequent purchaser,

(b) for the purpose of making another taxable supply in Québec of a commercial service in respect of the particular property to the particular non-resident person or a subsequent purchaser,

(c) for the purpose of making another taxable supply in Québec of a service of manufacturing or producing other corporeal movable property to the particular non-resident person or to another non-resident person, if the particular non-resident person or the other non-resident person, as the case may be, is not a consumer of the other property and if the particular property

i. is transformed or incorporated into, attached to, or combined or assembled with, the other property in the manufacture or production of the other property, or

ii. is directly consumed or used in the manufacture or production of the other property,

(d) for the purpose of making another taxable supply in Québec of a commercial service in respect of other corporeal movable property (other than property of a person that is resident in Québec) to the particular non-resident person or to another non-resident person, if the particular non-resident person or the other non-resident person, as the case may be, is not a consumer of the other property and if the particular property

i. is incorporated into, attached to, or combined or assembled with, the other property in the provision of the commercial service, or

ii. is directly consumed or used in the provision of the commercial service, or

(e) where section 327.6.2 does not apply in respect of the particular taxable supply, as the recipient of another supply of the particular property made by the particular non-resident person, by a subsequent purchaser or by a lessee or sub-lessee of a subsequent purchaser.

The rules to which the first paragraph refers are as follows:

(1) where the particular registrant has physical possession of the particular property at the particular time,

(a) for the purposes of this Title, the particular taxable supply is deemed to have been made outside Québec,

(b) if any of subparagraphs *a* to *d* of subparagraph 2 of the first paragraph applies, the particular registrant is deemed for the purposes of this division

i. except if subparagraph ii applies, to have acquired, at the particular time, physical possession of the particular property for the purpose of making a taxable supply in Québec to the particular non-resident person of a commercial service in respect of the particular property that is not a storage service, or

ii. if subparagraph *b* of subparagraph 2 of the first paragraph applies and the other taxable supply referred to in that subparagraph *b* is to be made to the particular non-resident person or to a non-resident subsequent purchaser that is not a consumer of the particular property or if subparagraph *c* or *d* of subparagraph 2 of the first paragraph applies, to have acquired, at the particular time, physical possession of the particular property for the purpose referred to in any of subparagraphs *b* to *d* of subparagraph 2 of the first paragraph, and

(c) if subparagraph *e* of subparagraph 2 of the first paragraph applies, for the purposes of this division and of section 18,

i. the particular registrant is deemed to have acquired physical possession of the particular property, as the recipient of the other supply referred to in that subparagraph *e*, from another person that is a registrant,

ii. that acquisition of physical possession of the particular property is deemed to have occurred at the time when, and at the place where, the particular property is delivered or made available to the particular registrant under the agreement for that other supply, and

iii. the particular registrant is deemed to have given to the other person referred to in subparagraph i the certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of that acquisition of physical possession of the particular property; and

(2) where another registrant has physical possession of the particular property at the particular time, for the purposes of this division and of section 18,

(a) if subparagraph *a* of subparagraph 2 of the first paragraph applies and the other registrant gives to the particular registrant a certificate that contains the information set out in subparagraph 4 of the first paragraph of section 327.2 in respect of the particular property,

i. the particular registrant is deemed to have caused, at the particular time, physical possession of the particular property to be transferred at a place in Québec to the other registrant,

ii. the other registrant is deemed to have acquired, at the particular time, physical possession of the particular property for the purpose of making a taxable supply in Québec to the particular non-resident person of a commercial service in respect of the particular property that is not a storage service, and

iii. the certificate is deemed to be a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of the transfer referred to in subparagraph i and the acquisition referred to in subparagraph ii,

(b) if any of subparagraphs *b* to *d* of subparagraph 2 of the first paragraph applies,

i. the particular registrant is deemed to have caused physical possession of the particular property to be transferred at a place in Québec to the other registrant,

ii. the other registrant is deemed to have acquired physical possession of the particular property from the particular registrant for the purpose referred to in any of those subparagraphs *b* to *d*, and

iii. the particular registrant is deemed to have caused that transfer, and the other registrant is deemed to have so acquired physical possession of the particular property, at the particular time or at the time specified in the third paragraph, as the case may be, and

(c) if subparagraph *e* of subparagraph 2 of the first paragraph applies,

i. the particular registrant is deemed to have caused physical possession of the particular property to be transferred to the other registrant,

ii. the other registrant is deemed to have acquired physical possession of the particular property from the particular registrant as the recipient of the other supply referred to in that subparagraph *e*, and

iii. the particular registrant is deemed to have caused that transfer, and the other registrant is deemed to have so acquired physical possession of the particular property, at the time when, and at the place where, the particular property is delivered or made available to the other registrant under the agreement for that other supply.

The time to which subparagraph iii of subparagraph *b* of subparagraph 2 of the second paragraph refers is, if subparagraph *b* of subparagraph 2 of the first paragraph applies and the other taxable supply referred to in that subparagraph *b* is to be made to a subsequent purchaser that is registered under Division I of Chapter VIII, the time at which the particular property is delivered or made available to the subsequent purchaser.

“327.5. For the purposes of this division and of section 18, where a registrant at a particular time transfers physical possession of corporeal movable property to a depositary solely for the purpose of storing or shipping the property and the depositary has not, at or before that particular time, given the registrant a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of the transfer of physical possession of the property, the following rules apply:

(1) where, under the agreement with the depositary for storing or shipping the property, the depositary is required to transfer physical possession of the property to another person, other than the registrant, that is named at the particular time in the agreement,

(a) the registrant is deemed not to have caused physical possession of the property to be transferred to the depositary and the depositary is deemed not to have acquired physical possession of the property,

(b) the registrant is deemed to have caused physical possession of the property to be transferred to the other person at the particular time and at the place where physical possession of the property is transferred to the other person by the depositary,

(c) the other person is deemed to have acquired physical possession of the property from the registrant for the purpose for which the other person is acquiring physical possession of the property from the depositary, and

(d) that acquisition of physical possession of the property is deemed to have occurred at the particular time and at the place where physical possession of the property is transferred to the other person by the depositary; and

(2) where, under the agreement with the depositary for storing or shipping the property, the depositary is required to transfer physical possession of the property to the registrant or to another person (in this section referred to as the “consignee”) that is to be identified after the particular time,

(a) the registrant is deemed to retain physical possession of the property, and the depositary is deemed not to have acquired physical possession of the property, throughout the period beginning at the particular time and ending at another time that is the earliest of

i. the time at which the depositary transfers physical possession of the property to the registrant,

ii. the time at which the registrant gives to the consignee sufficient documentation to enable the consignee to require the depositary to transfer physical possession of the property to the consignee,

iii. the time at which the registrant directs the depositary in writing to transfer physical possession of the property to the consignee,

iv. the time at which the depositary transfers physical possession of the property to the consignee, and

v. where the depositary is acquiring physical possession of the property for the purpose of storing the property, the time at which the depositary gives to the registrant a certificate that contains the information set out in subparagraph 4 of the first paragraph of section 327.2 in respect of the property,

(b) if the other time referred to in subparagraph *a* is described in any of subparagraphs ii to iv of subparagraph *a*,

i. the registrant is deemed to have caused physical possession of the property to be transferred to the consignee at the other time and at the place where physical possession of the property is transferred to the consignee by the depositary,

ii. the consignee is deemed to have acquired physical possession of the property from the registrant for the purpose for which the consignee is acquiring physical possession of the property from the depositary, and

iii. that acquisition of physical possession of the property is deemed to have occurred at the other time and at the place where physical possession of the property is transferred to the consignee by the depositary, and

(c) if the other time referred to in subparagraph *a* is described in subparagraph *v* of subparagraph *a*,

i. the transfer of physical possession of the property by the registrant to the consignee, and the acquisition of physical possession of the property by the consignee from the registrant, are deemed to have occurred at the other time and not at the particular time, and

ii. the certificate referred to in that subparagraph *v* is deemed to be the certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of that transfer and that acquisition.”

(2) Subsection 1 applies in respect of a supply made after 14 December 2017.

(3) In addition,

(1) where section 327.3 of the Act applies in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read as if “in Québec” were inserted after “taxable supply” in subparagraph *c* of subparagraph 1 of the first paragraph;

(2) where section 327.4 of the Act applies

(*a*) in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read

i. without reference to “of subparagraph 3 of the first paragraph” in the portion before subparagraph 1 of the first paragraph;

ii. as if subparagraphs 1 and 2 of the first paragraph were replaced by the following subparagraphs:

“(1) where the particular registrant so retains physical possession of the property after that time,

(a) the particular registrant is deemed, under the agreement, to have caused, at that time, physical possession of the property to be transferred at a place in Québec to another person that is a registrant,

(b) the other person referred to in subparagraph *a* is deemed to have given to the particular registrant the certificate described in subparagraph 3 of the first paragraph of section 327.2 in respect of the transfer,

(c) if subparagraph 1 or 2 of the second paragraph applies, the particular registrant is deemed

i. except if subparagraph ii applies, to have acquired, at that time, under the agreement, physical possession of the property for the purpose of making a taxable supply in Québec to the non-resident person of a commercial service in respect of the property that is not a storage service, or

ii. if subparagraph 2 of the second paragraph applies and the supply referred to in that subparagraph 2 is to be made to the non-resident person or to a non-resident subsequent purchaser that is not a consumer of the commercial service referred to in that subparagraph 2, to have acquired, at that time, under the agreement for that supply, physical possession of the property for the purpose referred to in that subparagraph 2, and

(d) if subparagraph 3 of the second paragraph applies,

i. the particular registrant is deemed to have acquired physical possession of the property, as the recipient of the supply under the agreement referred to in that subparagraph 3, from another person that is a registrant and that made a taxable supply of the property in Québec by way of sale to a non-resident person,

ii. that acquisition of physical possession of the property is deemed to have occurred at the time when, and at the place where, under the agreement referred to in that subparagraph 3, the property is delivered or made available to the particular registrant, and

iii. the particular registrant is deemed to have given to the other person referred to in subparagraph i the certificate described in subparagraph 3 of the first paragraph of section 327.2 in respect of that acquisition of physical possession of the property; and

“(2) where another registrant so retains physical possession of the property after that time,

(a) if subparagraph 1 or 2 of the second paragraph applies, the particular registrant is deemed, under the agreement, to have caused, at that time, physical possession of the property to be transferred at a place in Québec to the other registrant and the other registrant is deemed

i. except if subparagraph ii applies, to have acquired, at that time, under an agreement entered into with the other registrant and the non-resident person, physical possession of the property for the purpose of making a taxable supply in Québec to the non-resident person of a commercial service in respect of the property that is not a storage service, or

ii. if subparagraph 2 of the second paragraph applies and the supply referred to in that subparagraph 2 is to be made to the non-resident person or to a non-resident subsequent purchaser that is not a consumer of the commercial service referred to in that subparagraph 2, to have acquired, at that time, physical possession of the property under the agreement for that supply for the purpose referred to in that subparagraph 2, and

(b) if subparagraph 3 of the second paragraph applies,

i. the particular registrant is deemed, under the agreement, to have caused physical possession of the property to be transferred to the other registrant,

ii. the other registrant is deemed to have acquired physical possession of the property from the particular registrant as the recipient of the supply under the agreement, and

iii. the particular registrant is deemed to have caused that transfer, and the other registrant is deemed to have so acquired physical possession of the property, at the time when, and at the place where, under the agreement, the property is delivered or made available to the registrant.”; and

iii. as if subparagraphs 1 and 2 of the second paragraph were replaced by the following subparagraphs:

“(1) transferring physical possession of the property to the non-resident person, a person (in this section referred to as a “subsequent purchaser”) that subsequently acquires ownership of the property or a person designated by the non-resident person or a subsequent purchaser;

“(2) making a taxable supply in Québec of a commercial service in respect of the property to the non-resident person or a subsequent purchaser; or”; or

(b) in respect of a supply made before 23 July 2016 in respect of which, before that date, an amount was charged, collected or remitted as or on account of tax under Title I of the Act, it is to be read as if the provisions in subparagraphs ii and iii of subparagraph *a* were taken into account; and

(3) where section 327.5 of the Act applies in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read as if “of subparagraph 3 of the first paragraph” in the portion before subparagraph 1 of the first paragraph were struck out.

231. (1) Section 327.6 of the Act is amended by striking out “of subparagraph 3 of the first paragraph” in the portion before paragraph 1.

(2) Subsection 1 applies in respect of a supply made after 22 July 2016.

232. (1) The Act is amended by inserting the following sections after section 327.6:

“**327.6.1.** For the purposes of this division and of section 18, the rules set out in the second paragraph apply if

(1) a registrant (in this section referred to as the “lessee”)

(a) is the recipient of a particular taxable supply of corporeal movable property made by way of lease, licence or similar arrangement by a particular non-resident person, and

(b) is not deemed under subparagraph i of subparagraph b of paragraph 1 of section 327.6.2 or subparagraph b of paragraph 2 of section 327.6.2 to have acquired physical possession of the property as the recipient of the particular taxable supply;

(2) either

(a) immediately before the particular time at which the property is delivered or made available to the lessee under the agreement for the particular taxable supply, another registrant has possession or use of the property as the recipient of another taxable supply of the property made by way of lease, licence or similar arrangement by the particular non-resident person or by another non-resident person, or

(b) the following conditions are met:

i. subparagraph a does not apply,

ii. another registrant has physical possession of the property immediately after the particular time, and

iii. the lessee did not have possession or use of the property immediately before the particular time as the recipient of another taxable supply of the property made by way of lease, licence or similar arrangement by the particular non-resident person or by another non-resident person; and

(3) it is not the case that a person that is a registrant acquired physical possession of the property before the particular time for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to the particular non-resident person or to another non-resident person and continues to retain physical possession of the property until a time that is after the particular time.

The rules to which the first paragraph refers are as follows:

(1) the other registrant referred to in subparagraph *a* or *b* of subparagraph 2 of the first paragraph, as the case may be, is deemed to have transferred physical possession of the property to the lessee at the particular time and at the place where the property is delivered or made available to the lessee under the agreement for the particular taxable supply;

(2) the lessee is deemed to have acquired physical possession of the property from the other registrant as the recipient of the particular taxable supply; and

(3) that acquisition of physical possession of the property is deemed to have occurred at the particular time and at the place where the property is delivered or made available to the lessee under the agreement for the particular taxable supply.

“327.6.2. Where a particular registrant makes a particular taxable supply in Québec of corporeal movable property by way of sale to a particular non-resident person that is not a consumer of the property and where at the particular time at which the property is delivered or made available to the particular non-resident person under the agreement for the particular taxable supply, the particular registrant or another registrant is, or is intended to be, the recipient of another supply of the property made by way of lease, licence or similar arrangement by the particular non-resident person or by another non-resident person, the following rules apply:

(1) where the particular registrant is, or is intended to be, at the particular time the recipient of the other supply,

(a) for the purposes of this Title, the particular taxable supply is deemed to have been made outside Québec, and

(b) for the purposes of this division and of section 18,

i. the particular registrant is deemed to have acquired physical possession of the property, as the recipient of the other supply, from another person that is a registrant,

ii. that acquisition of physical possession of the property is deemed to have occurred at the time when, and at the place where, the property is delivered or made available to the particular registrant under the agreement for the other supply, and

iii. the particular registrant is deemed to have given to the other person referred to in subparagraph i a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of that acquisition of physical possession of the property; and

(2) where another registrant is, or is intended to be, at the particular time the recipient of the other supply, for the purposes of this division and of section 18,

(a) the particular registrant is deemed to have caused physical possession of the property to be transferred to the other registrant,

(b) the other registrant is deemed to have acquired physical possession of the property, as the recipient of the other supply, from the particular registrant, and

(c) the particular registrant is deemed to have caused that transfer, and the other registrant is deemed to have acquired physical possession of the property, at the time when, and at the place where, the property is delivered or made available to the other registrant under the agreement for the other supply.

“327.6.3. For the purposes of this division and of section 18, where a registrant (in this section referred to as the “lessee”) acquires—as the recipient of a particular taxable supply of corporeal movable property made by way of lease, licence or similar arrangement by a particular non-resident person—physical possession of the property at a particular time and either of the conditions of the second paragraph applies, the lessee is deemed to retain physical possession of the property at all times throughout the period that begins at the particular time and ends at the earliest of

(1) the time at which the lessee causes physical possession of the property to be transferred to another registrant that

(a) is acquiring physical possession of the property for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to the particular non-resident person or to another non-resident person, and

(b) retains physical possession of the property during a part of the period during which possession or use of the property is provided to the lessee under the arrangement;

(2) the time at which the lessee causes physical possession of the property to be transferred to the particular non-resident person or to another non-resident person; and

(3) the time at which the lessee causes physical possession of the property to be transferred to a person that is not referred to in subparagraphs 1 and 2, if that time is not included in

(a) the period during which possession or use of the property is provided to the lessee under the arrangement, or

(b) another period during which the lessee has possession or use of the property as the recipient of another taxable supply of the property made by way of lease, licence or similar arrangement by the particular non-resident person or by another non-resident person.

The conditions to which the first paragraph refers are as follows:

(1) the lessee gives a certificate described in subparagraph 4 of the first paragraph of section 327.2 in respect of the acquisition of physical possession of the property; and

(2) the lessee claims an input tax refund in respect of tax that is deemed to have been paid by the registrant under subparagraph 1 of the first paragraph of section 327.7 in respect of the property.

“327.6.4. For the purposes of this division and of section 18, the rules set out in the second paragraph apply if

(1) a registrant (in this section referred to as the “lessee”) is the recipient of a particular taxable supply of corporeal movable property made by way of lease, licence or similar arrangement by a particular non-resident person;

(2) another registrant acquires physical possession of the property at a particular time for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to the particular non-resident person or to another non-resident person; and

(3) the other registrant retains physical possession of the property during a part of the particular period during which possession or use of the property is provided to the lessee under the arrangement.

The rules to which the first paragraph refers are as follows:

(1) where a third person other than the lessee causes physical possession of the property to be transferred to the other registrant at the particular time, where the particular time is during the particular period and where the third person is not a registrant that acquires and retains physical possession of the property in the circumstances described in subparagraphs 2 and 3 of the first paragraph,

(a) the third person is deemed not to have caused that transfer of physical possession of the property, and

(b) the lessee is deemed to have caused, at the particular time, physical possession of the property to be transferred to the other registrant at the place where the other registrant acquires physical possession of the property; and

(2) where the other registrant causes, at a later time that is after the particular time but during the particular period, physical possession of the property to be transferred at a particular place to a third person other than the lessee and the third person is not a registrant that acquires and retains physical possession of the property in the circumstances described in subparagraphs 2 and 3 of the first paragraph,

(a) the other registrant is deemed to have caused, at the later time, physical possession of the property to be transferred to the lessee at the particular place,

(b) the lessee is deemed to have acquired physical possession of the property as the recipient of the particular taxable supply at the later time and at the place where the property is delivered or made available to the lessee under the arrangement, and

(c) the other registrant is deemed not to have caused physical possession of the property to be transferred to the third person, and the third person is deemed not to have acquired physical possession of the property.

“327.6.5. For the purposes of this division and of section 18, the rules set out in the second paragraph apply if

(1) a registrant (in this section referred to as the “lessee”) is the recipient of a particular taxable supply of corporeal movable property made by way of lease, licence or similar arrangement by a particular non-resident person;

(2) a particular person other than the lessee has physical possession of the property immediately after the particular time that is at the end of the period during which possession or use of the property is provided to the lessee under the arrangement;

(3) where the particular person is a registrant, the particular person did not acquire physical possession of the property before the particular time for the purpose of making a taxable supply in Québec of a commercial service in respect of the property to the particular non-resident person or to another non-resident person;

(4) the lessee does not retain possession or use of the property after the particular time as the recipient of a taxable supply of the property made by way of lease, licence or similar arrangement by the particular non-resident person or by another non-resident person; and

(5) another registrant does not have possession or use of the property immediately after the particular time as the recipient of a taxable supply of the property made by way of lease, licence or similar arrangement by the particular non-resident person or by another non-resident person.

The rules to which the first paragraph refers are as follows:

(1) the lessee is deemed to have caused, at the particular time, physical possession of the property to be transferred to the particular person at the place where the particular person has physical possession of the property immediately after the particular time;

(2) where the particular person is a registrant and has physical possession of the property immediately after the particular time as the recipient of a supply referred to in subparagraph *a* of subparagraph 3 of the first paragraph of section 327.2, the particular person is deemed to have acquired, at the particular time and at the place referred to in subparagraph 1, physical possession of the property as the recipient of that supply; and

(3) where the particular person is a registrant and has physical possession of the property immediately after the particular time for the purpose of making a supply referred to in any of subparagraphs *b* to *d* of subparagraph 3 of the first paragraph of section 327.2, the particular person is deemed to have acquired, at the particular time and at the place referred to in subparagraph 1, physical possession of the property for that purpose.”

(2) Subsection 1 applies in respect of a supply made after 14 December 2017.

233. (1) Section 327.7 of the Act is amended

(1) by inserting “(other than property of a person that is resident in Québec)” after “physical possession of corporeal movable property” in the portion before subparagraph 1 of the first paragraph;

(2) by inserting “in Québec” after “for the purpose of making a taxable supply” in subparagraph 2 of the second paragraph.

(2) Subsection 1 applies in respect of a supply made after 22 July 2016.

234. (1) Section 400 of the Act is amended by adding the following paragraph at the end:

“(5) the amount paid is in respect of a supply of an emission allowance, unless the person paid the amount to the Minister or unless prescribed circumstances exist or prescribed conditions are met.”

(2) Subsection 1 has effect from 27 June 2018. However, it does not apply in respect of an amount that was, before that day, paid as or on account of, or taken into account as, tax, net tax, penalty, interest or other obligation under Title I of the Act.

235. (1) The Act is amended by inserting the following section after section 423:

“**423.1.** A supplier (other than a prescribed supplier) that makes a taxable supply of an emission allowance is not required to collect tax under section 16 payable by the recipient in respect of the supply.”

(2) Subsection 1 has effect from 27 June 2018. It also applies in respect of a supply of an emission allowance made before 27 June 2018 if an amount of tax under section 16 of the Act that is payable in respect of the supply was not collected before that day, in which case section 423.1 of the Act is to be read as follows in respect of the supply:

“423.1. A supplier (other than a prescribed supplier) that makes a taxable supply of an emission allowance is not required to collect an amount of tax under section 16 that is payable by the recipient in respect of the supply and that was not collected before 27 June 2018.”

236. (1) Section 438 of the Act is amended

(1) by replacing the portion before paragraph 1 by the following:

“438. Where tax under section 16 is payable by a person in respect of a supply of a property that is an immovable or an emission allowance and the supplier is not required to collect the tax and is not deemed to have collected the tax,”;

(2) by replacing “produire” in paragraph 2 in the French text by “présenter”.

(2) Paragraph 1 of subsection 1 has effect from 27 June 2018. It also applies in respect of a supply of an emission allowance made before 27 June 2018 if an amount of tax under section 16 of the Act that is payable in respect of the supply was not collected before that day, in which case section 438 of the Act is to be read as follows in respect of the supply:

“438. Where a supply of an emission allowance is made to a person, the following rules apply in respect of the tax under section 16 that is payable in respect of the supply and that was not collected before 27 June 2018 (in this section referred to as the “uncollected tax”):

(1) to the extent that the uncollected tax became payable before 27 June 2018,

(a) if the person is a registrant and acquired the emission allowance for use or supply primarily in the course of commercial activities of the person, the person shall, on or before the day on which the person’s return for the reporting period that includes 27 June 2018 is required to be filed, pay the uncollected tax to the Minister and report the uncollected tax in that return, and

(b) in any other case, the person shall, on or before 31 July 2018, pay the uncollected tax to the Minister and file with the Minister in the manner determined by the Minister a return in respect of the uncollected tax in prescribed form containing prescribed information; and

(2) to the extent that the uncollected tax became payable after 26 June 2018,

(a) if the person is a registrant and acquired the emission allowance for use or supply primarily in the course of commercial activities of the person, the person shall, on or before the day on which the person's return for the reporting period in which the uncollected tax became payable is required to be filed, pay the uncollected tax to the Minister and report the uncollected tax in that return, and

(b) in any other case, the person shall, on or before the last day of the month following the calendar month in which the uncollected tax became payable, pay the uncollected tax to the Minister and file with the Minister in the manner determined by the Minister a return in respect of the uncollected tax in prescribed form containing prescribed information.”

237. (1) The Act is amended by inserting the following section after section 477.6:

“477.6.1. A supplier to whom the first paragraph of section 477.6 applies and a person to whom the third paragraph of that section applies are not required to collect the tax payable by a specified Québec consumer under section 16 in respect of a taxable supply of an emission allowance.”

(2) Subsection 1 has effect from 1 January 2019.

238. (1) Section 677 of the Act, amended by section 567 of chapter 14 of the statutes of 2019, is again amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 3.1:

“(3.2) determine, for the purposes of the definition of “emission allowance” in section 1, the prescribed allowances, the prescribed credits, the prescribed instruments, the prescribed schemes and the prescribed arrangements for the purposes of its paragraph 1 and which property is prescribed property for the purposes of its paragraph 2;”;

(2) by replacing subparagraph 5 by the following subparagraph:

“(5) determine, for the purposes of section 18, which supplies are prescribed supplies for the purposes of its paragraphs 1, 2, 3, 3.1 and 4;”;

(3) by inserting the following subparagraph after subparagraph 41.0.1:

“(41.0.2) determine, for the purposes of section 400, the prescribed circumstances and the prescribed conditions;”;

(4) by inserting the following subparagraph after subparagraph 43:

“(43.1) determine, for the purposes of section 423.1, the prescribed suppliers;”.

(2) Paragraphs 1 and 4 of subsection 1 have effect from 27 June 2018. They also apply in respect of a supply of an emission allowance made before 27 June 2018 if an amount of tax payable under section 16 of the Act in respect of the supply was not collected before that date.

(3) Paragraph 2 of subsection 1 applies in respect of a supply made after 22 July 2016.

(4) Paragraph 3 of subsection 1 has effect from 27 June 2018. However, it does not apply in respect of an amount that was, before that day, paid as or on account of, or taken into account as, tax, net tax, penalty, interest or other obligation under Title I of the Act.

ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

239. (1) Section 37 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is amended by replacing “Minister of Finance” in the first paragraph by “Minister of Revenue”.

(2) Subsection 1 has effect from 10 October 2020.

240. (1) Section 38 of the Act is amended by replacing “Minister of Finance” in subparagraph 1 of the second paragraph by “Minister of Revenue”.

(2) Subsection 1 has effect from 10 October 2020.

REGULATION RESPECTING THE TAXATION ACT

241. (1) Section 92.11R1.1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing “subparagraph *f*” in the portion of the fifth paragraph before subparagraph *a* by “subparagraph *c*”.

(2) Subsection 1 has effect from 16 December 2014.

242. (1) Section 92.19R3 of the Regulation is amended, in the first paragraph,

(1) by replacing the portion of subparagraph *a* before subparagraph *i* by the following:

“(a) in the case of a life insurance policy issued before 1 January 2017, a separate exemption test policy is deemed, subject to section 92.19R6.1, to have been issued in respect of the life insurance policy”;

(2) by replacing subparagraph ii of subparagraph *a* by the following subparagraph:

“ii. on each policy anniversary of the life insurance policy on which the amount of the death benefit under the life insurance policy exceeds 108% of the amount of the death benefit under the life insurance policy on the later of the life insurance policy’s date of issue and the date of the life insurance policy’s preceding policy anniversary, if any; and”;

(3) by replacing the portion of subparagraph *b* before subparagraph 1 of subparagraph i by the following:

“(b) in the case of a life insurance policy issued after 31 December 2016, a separate exemption test policy is deemed, subject to section 92.19R6.1, to be issued in respect of each coverage under the life insurance policy

“i. on any of the following dates:”;

(4) by replacing subparagraph ii of subparagraph *b* by the following subparagraph:

“ii. on each policy anniversary of the life insurance policy on which the amount of the death benefit under the coverage on that policy anniversary exceeds 108% of the amount of the death benefit under the coverage, on the later of the coverage’s date of issue and the date of the life insurance policy’s preceding policy anniversary (or, if there is no preceding policy anniversary, the coverage’s date of issue), and”;

(5) by replacing the portion of subparagraph iii of subparagraph *b* before the formula by the following:

“iii. on each policy anniversary of the life insurance policy—except to the extent that another exemption test policy has been issued on that date under this subparagraph iii in respect of a coverage under the life insurance policy—on which an excess amount is determined by the formula”.

(2) Subsection 1 has effect from 14 December 2017.

243. (1) Section 92.19R4 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**92.19R4.** For the purpose of determining whether the condition in subparagraph *a* of the first paragraph of section 92.19R1 is met on a policy anniversary of a life insurance policy, each exemption test policy issued in respect of the life insurance policy, or in respect of a coverage under the life insurance policy, is deemed”.

(2) Subsection 1 has effect from 14 December 2017.

244. (1) Section 92.19R5 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**92.19R5.** The following rules apply for the purpose of determining the amount of a death benefit under an exemption test policy issued in respect of”.

(2) Subsection 1 has effect from 14 December 2017.

245. (1) Section 92.19R6 of the Regulation is amended by replacing paragraph *b* by the following paragraph:

“(b) the accumulating fund (computed without regard to any amount payable in respect of a policy loan) in respect of the policy at that time exceeds 250% of

i. in the case where the particular time at which the policy is issued is determined under section 967.1 of the Act and the policy’s third preceding policy anniversary is before the particular time, the accumulating fund (computed without regard to any amount payable in respect of a policy loan and as though the policy were issued after 31 December 2016) in respect of the policy on that third preceding policy anniversary, or

ii. in any other case, the accumulating fund (computed without regard to any amount payable in respect of a policy loan) in respect of the policy on its third preceding policy anniversary; and”.

(2) Subsection 1 has effect from 14 December 2017.

246. (1) Section 92.19R6.1 of the Regulation is amended by replacing paragraph *b* by the following paragraph:

“(b) the date on which it was deemed under section 92.19R3 or 92.19R6.4 to be issued (determined immediately before the particular time).”

(2) Subsection 1 has effect from 14 December 2017.

247. (1) Section 92.19R6.4 of the Regulation is replaced by the following section:

“**92.19R6.4.** Despite sections 92.19R3 and 92.19R4, where a life insurance policy is issued for any purpose at a particular time determined under section 967.1 of the Act, for the purposes of this division (other than this section and section 92.19R6.3) and Division II in respect of the life insurance policy, the following rules apply at and after the particular time:

(a) in respect of each coverage issued before the particular time under the life insurance policy, a separate exemption test policy is deemed to be issued in respect of a coverage under the life insurance policy

- i. on the date of issue of the life insurance policy, and
 - ii. on each policy anniversary that ends before the particular time and on which the amount of the death benefit under the life insurance policy exceeds 108% of the amount of the death benefit under the life insurance policy on the later of the life insurance policy's date of issue and the date of the life insurance policy's preceding policy anniversary, if any;
- (b) in respect of each coverage issued before the particular time under the life insurance policy, section 92.19R3 does not apply to deem an exemption test policy to be issued in respect of the policy, or in respect of a coverage under the policy, at any time before the particular time;
- (c) in respect of each exemption test policy the date of issue of which is determined under subparagraph i of paragraph *a*, subparagraph iii of subparagraph *a* of the first paragraph of section 92.19R4 and paragraph *b* of section 92.19R5 are to be read as if “subparagraph i of subparagraph *b* of the first paragraph of section 92.19R3” were replaced by “subparagraph i of paragraph *a* of section 92.19R6.4”;
- (d) in respect of each exemption test policy the date of issue of which is determined under subparagraph ii of paragraph *a*, subparagraph iv of subparagraph *a* of the first paragraph of section 92.19R4 is to be read as follows:
- “iv. if the date on which the exemption test policy is issued is determined under subparagraph ii of paragraph *a* of section 92.19R6.4 at a time before a particular time, the portion of the amount that would be determined, at the time immediately before the particular time, under subparagraph ii if the exemption test policy were issued in respect of the policy on the same date as the date determined for it under subparagraph ii of paragraph *a* of section 92.19R6.4 that can be reasonably allocated to the coverage in the circumstances (an allocation being considered not to be reasonable if the total of the amounts determined under subparagraphs *a* and *b* of the second paragraph is less than the amount determined under subparagraph *c* of that paragraph in respect of the exemption test policy the date of issue of which is determined under subparagraph i of paragraph *a* of section 92.19R6.4 in respect of the coverage), or”; and
- (e) section 92.19R5 is to be read as if “at a particular time” in the portion of paragraph *b* before subparagraph i were replaced by “at a time that is at or after the particular time referred to in section 92.19R6.4 in respect of the life insurance policy”.

(2) Subsection 1 has effect from 14 December 2017.

248. (1) Section 251R1 of the Regulation is replaced by the following section:

“**251R1.** For the purposes of section 251 of the Act, proceeds of disposition of a property do not include an amount deemed to be a dividend paid to a taxpayer or, if the taxpayer is a partnership, to a member of the partnership, under subsection 1.1 of section 212.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or subsection 2 of section 212.2 of that Act.”

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2016. However, where section 251R1 of the Regulation applies in respect of a disposition that occurs before 27 February 2018, it is to be read without reference to “to a taxpayer or, if the taxpayer is a partnership, to a member of the partnership.”

249. (1) Section 976.1R1 of the Regulation is amended by replacing “subparagraph *f*” in subparagraph ii of subparagraph *f* of the second paragraph by “subparagraph *c*”.

(2) Subsection 1 has effect from 16 December 2014.

250. (1) Section 1086R5 of the Regulation is amended by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“ii. money on loan or on deposit or property of any kind deposited or placed with a corporation, association, organization, institution, partnership or trust.”

(2) Subsection 1 applies from the taxation year 2018.

251. Section 1086R78 of the Regulation is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the name, address and, as the case may be, the Social Insurance Number or trust account number, within the meaning of subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), of each member of the partnership who is entitled to a share referred to in subparagraph *c* or *d* for the fiscal period;”

TRANSITIONAL AND FINAL PROVISIONS

252. For the purposes of the Act respecting parental insurance (chapter A-29.011), the Mining Tax Act (chapter I-0.4), the Act respecting the legal publicity of enterprises (chapter P-44.1), the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) and the Act respecting the Québec Pension Plan (chapter R-9), the following dates are deferred to 30 September 2020:

(1) the date of 30 April 2020 on or before which an amount would otherwise have been required to be paid by a natural person as a premium under Chapter IV of the Act respecting parental insurance as a self-employed worker or a person responsible for an intermediate resource or a family-type resource, as a contribution under subdivision 3 of Division I of Chapter IV of the Act respecting the Régie de l'assurance maladie du Québec or Division I.1 of that Chapter IV, as a contribution under Title III of the Act respecting the Québec Pension Plan in respect of self-employed earnings or earnings as an intermediate resource or a family-type resource, or as an annual registration fee for registration in the enterprise register under Division II of Chapter V of the Act respecting the legal publicity of enterprises; and

(2) the date, included in the period that begins on 17 March 2020 and ends on 29 September 2020, on or before which an amount would otherwise have been required to be paid by an operator under Division III of Chapter VI of the Mining Tax Act, or on or before which an annual registration fee for registration in the enterprise register under Division II of Chapter V of the Act respecting the legal publicity of enterprises would otherwise have been required to be paid by a corporation, a trust or a SIFT entity, within the meaning assigned to those expressions by the Taxation Act (chapter I-3).

For the purposes of the Taxation Act, the following rules apply:

(1) the filing-due date for the fiscal return of an individual, other than a trust, for the taxation year 2019 that would otherwise have been 30 April 2020 is deferred to 1 June 2020;

(2) the filing-due date for the fiscal return of a trust, other than a SIFT trust, for the taxation year 2019 that would otherwise have been 30 March 2020 is deferred to 1 May 2020; and

(3) the following dates are deferred to 30 September 2020:

(a) the balance-due day of an individual, other than a trust, for the taxation year 2019 that would otherwise have been 30 April 2020,

(b) the balance-due day of a trust, that of a corporation and that of a SIFT partnership, that would otherwise have been after 16 March 2020 and before 30 September 2020,

(c) the dates of 15 June 2020 and 15 September 2020 on or before which a payment would otherwise have been required to be made by an individual under section 1026 of the Taxation Act,

(d) the date included in the period that begins on 17 March 2020 and ends on 29 September 2020 on or before which a payment would otherwise have been required to be made by a corporation or a SIFT trust under section 1027 of the Taxation Act or by a SIFT partnership under section 1129.75 of that Act, where that section 1129.75 refers to that section 1027, and

(e) the date included in the period that begins on 17 March 2020 and ends on 29 September 2020 on or before which an amount would otherwise have been required to be paid by a taxpayer under Part VII of the Taxation Act.

Where a taxpayer's balance-due day for a taxation year that is determined in accordance with subparagraph *a* or *b* of subparagraph 3 of the second paragraph is subsequent to the taxpayer's filing-due date for the year, the first paragraph of section 1045 of the Taxation Act is to be read as follows, in respect of the taxpayer for that taxation year:

“Every person who fails to file, for a taxation year, a fiscal return under section 1000 in the prescribed form and within the prescribed time incurs a penalty equal to 5% of the tax unpaid on the taxpayer's balance-due day for the taxation year and an additional penalty of 1% of that unpaid tax for each complete month, not exceeding 12 months, in the period that begins on that balance-due day and ends at the time the fiscal return is actually filed.”

253. For the purposes of the Act respecting the Québec sales tax (chapter T-0.1), the following rules apply:

(1) the date, included in the period that begins on 27 March 2020 and ends on 1 June 2020, on or before which the remittance of the net tax, the designated net tax or a provisional account would otherwise have been required to be made by a person in accordance with Chapter VIII or VIII.1 of Title I of the Act respecting the Québec sales tax, as the case may be, is deferred to 30 June 2020; and

(2) the deadline for filing a return under Chapter III of Title IV.2 of the Act respecting the Québec sales tax and remitting the related tax payable that would otherwise have been 30 April 2020 is deferred to 31 July 2020.

254. This Act comes into force on 2 June 2021.

2021, chapter 15
**AN ACT RESPECTING MAINLY THE IMPLEMENTATION
OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF
10 MARCH 2020**

Bill 82

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 11 December 2020

Passed in principle 17 February 2021

Passed 27 May 2021

Assented to 2 June 2021

Coming into force: 2 June 2021, except

- (1) Chapter III, comprising sections 39 and 40, which comes into force on 1 July 2021;**
- (2) Division I of Chapter I, comprising sections 1 to 9, which comes into force on 1 September 2021; and**
- (3) sections 20 to 37, which come into force on 1 October 2021.**

Legislation amended:

Civil Code of Québec

Financial Administration Act (chapter A-6.001)

Tax Administration Act (chapter A-6.002)

Individual and Family Assistance Act (chapter A-13.1.1)

Health Insurance Act (chapter A-29)

Insurers Act (chapter A-32.1)

Act respecting deposits with the Bureau général de dépôts pour le Québec (chapter D-5.1)

Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2)

Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1)

Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003)

Hydro-Québec Act (chapter H-5)

Tobacco Tax Act (chapter I-2)

Taxation Act (chapter I-3)

Act respecting the Institut de la statistique du Québec (chapter I-13.011)

Deposit Institutions and Deposit Protection Act (chapter I-13.2.2)

Act respecting lotteries, publicity contests and amusement machines (chapter L-6)

Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2)

Act respecting labour standards (chapter N-1.1)

Act respecting liquor permits (chapter P-9.1)

(cont'd on next page)

Legislation amended: (cont'd)

Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (chapter P-30.1.1)
Educational Childcare Act (chapter S-4.1.1)
Act respecting health services and social services (chapter S-4.2)
Business Corporations Act (chapter S-31.1)
Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers (chapter S-37.01)
Act respecting the Québec sales tax (chapter T-0.1)
Act respecting remunerated passenger transportation by automobile (chapter T-11.2)
Securities Act (chapter V-1.1)
Act respecting the Société de développement et de mise en valeur du Parc olympique (2020, chapter 10)

Regulations amended:

Regulation respecting fiscal administration (chapter A-6.002, r. 1)
Regulation respecting personnel placement agencies and recruitment agencies for temporary foreign workers (chapter N-1.1, r. 0.1)
Regulation respecting liquor permits (chapter P-9.1, r. 5)
Educational Childcare Regulation (chapter S-4.1.1, r. 2)
Regulation respecting the Québec sales tax (chapter T-0.1, r. 2)
Regulation respecting remunerated passenger transportation by automobile (chapter T-11.2, r. 4)

Regulation enacted:

Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile (2021, chapter 15, section 35)

Explanatory notes

This Act amends or enacts various legislative provisions mainly to implement certain measures contained in the Budget Speech delivered on 10 March 2020.

In order to fight against tax evasion and abusive tax avoidance in sectors presenting specific problems,

(1) the requirements concerning mainly the holding of a certificate from the Agence du revenu du Québec by personnel placement agencies and recruitment agencies for temporary foreign workers are strengthened;

(2) the powers of police forces and of the Agence du revenu du Québec with respect to the fight against tobacco smuggling are increased; and

(3) additional inspection and examination powers to inspectors in the remunerated passenger transportation sector are granted.

The Agence du revenu du Québec is entrusted with the administration of the dues to be paid by customers per trip under the Act respecting remunerated passenger transportation by automobile and the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile is enacted.

The Tax Administration Act is amended to ensure that automated interventions during the recovery of a tax debt may be subject to fees for a first intervention.

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Explanatory notes (*cont'd*)

Certain time limits in taxation matters are suspended or extended.

The Individual and Family Assistance Act is amended to entrust the Government with the power to recognize, by regulation, for the purposes of eligibility for enhanced benefits under the Social Solidarity Program, the periods in which a person had a severely limited capacity for employment that in all likelihood prevented the person from acquiring economic self-sufficiency permanently or indefinitely or a handicap requiring exceptional care.

The amount taken annually from the proceeds of the tobacco tax to finance the Sports and Physical Activity Development Fund is increased.

With respect to corporate transparency, securities issued by business corporations, such as warrants or stock options, are required to be in registered form.

The Act respecting the Ministère des Ressources naturelles et de la Faune is amended to ensure that the management and development activities of the land are funded by the Territorial Information Fund and that all the income from such activities is credited to the fund.

Certain monetary administrative penalties issued by the Régie des alcools, des courses et des jeux are adjusted.

The Act respecting lotteries, publicity contests and amusement machines is amended to relax the rules applicable to international publicity contests that include contestants from Québec.

The Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) are amended to streamline the administrative process concerning prescription of certain formalities and to allow the transfer of investments to a former spouse.

The Institut de la statistique du Québec is entrusted, among other things, with the mission to ensure that researchers attached to a public body have better access, for research purposes, to information held by public bodies.

The Hydro-Québec Act is amended to defer until after the end of the fiscal year the transmission of information relating to the annual payments of financial assistance under the Financial Assistance for Investment Program.

The Act respecting deposits with the Bureau général de dépôts pour le Québec is amended so that a tax refund allocated to stand in lieu of a guarantee required under the Mining Act can be administered by the Bureau général de dépôts pour le Québec.

The Civil Code is amended mainly to confer on the Government the power to determine by regulation categories of insurance contracts that may depart from certain applicable rules respecting liability insurance and classes of insureds that may take out such contracts.

Various relieving measures applicable from 1 April to 30 September 2020 to persons with student debt under the loans and bursaries system are proposed.

The Act respecting the Société de développement et de mise en valeur du Parc olympique is amended in order to subject that body to the new provisions governing the budget estimates of bodies other than budget-funded bodies that come into effect on 1 April 2021.

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Explanatory notes *(cont'd)*

The Deposit Institutions and Deposit Protection Act is amended to confer on the Minister of Finance the power to determine that that Act temporarily applies to a money deposit that would not otherwise be covered and to allow the application of the guarantee of the Autorité des marchés financiers to money deposits in a foreign currency.

The Act provides that proceedings for an offence under the Act respecting remunerated passenger transportation by automobile may be instituted before a municipal court and that the related costs belong to the municipality to which the court is attached, except in certain cases.

The Financial Administration Act and the Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers are amended by striking out the provisions currently limiting the amounts that may be recorded as expenditures by the Government and as revenue by the recipients of the subsidies to those authorized by Parliament.

The Insurers Act is amended to provide that life insurance contracts currently in force that include an option to deposit sums into a side account are deemed to provide that those sums may not exceed 125% of the total of the expected premiums payable throughout the term of the contract, including certain costs, and that, where the sums already exceed that percentage, they are deemed not to exceed it.

Under certain conditions, home childcare providers recognized by a home childcare coordinating office will not be required to count their school-aged children and those of the persons who assist them or ordinarily live with them among the maximum number of children to whom they may provide home childcare services.

The Securities Act is amended to provide specifically for the designation of benchmarks and of the administrators of those benchmarks and to introduce new regulatory powers regarding the obligations of persons who provide data or information for the establishment of benchmarks.

Lastly, the Act contains transitional and consequential provisions required for its application.



Chapter 15

AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 10 MARCH 2020

[Assented to 2 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

FIGHT AGAINST TAX EVASION AND ABUSIVE TAX AVOIDANCE

DIVISION I

PERSONNEL PLACEMENT AGENCIES AND RECRUITMENT
AGENCIES FOR TEMPORARY FOREIGN WORKERS

TAX ADMINISTRATION ACT

1. Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by adding the following subparagraph at the end of the second paragraph:

“(z.8) the Commission des normes, de l’équité, de la santé et de la sécurité du travail, in respect of information necessary for the purposes of subdivision 1 of Division VIII.2 of Chapter IV of the Act respecting labour standards (chapter N-1.1).”

TAXATION ACT

2. Title II of Book X.3 of Part I of the Taxation Act (chapter I-3), comprising sections 1079.8.25 to 1079.8.34, is repealed.

3. Section 1079.8.36 of the Act is amended by striking out “1079.8.30 to 1079.8.32,”.

4. Section 1079.8.39 of the Act is amended by striking out “1079.8.30 to 1079.8.32,” in the introductory clause.

5. Section 1079.8.41 of the Act is amended by striking out “For the purposes of this Book,” and “in accordance with Title I or II of this Book,”.

ACT RESPECTING LABOUR STANDARDS

6. The Act respecting labour standards (chapter N-1.1) is amended by inserting the following sections after section 92.7:

“**92.7.1.** To obtain, maintain or renew a licence, a personnel placement agency or a recruitment agency for temporary foreign workers must hold a valid certificate issued by the Agence du revenu du Québec.

The certificate shows that the agency has filed the returns and reports required under fiscal laws and that it has no overdue amount payable to the Minister of Revenue, in particular where recovery of such an amount has been legally suspended or arrangements have been made to ensure payment of the amount and the agency has not defaulted on the payment arrangements.

The certificate is valid until the end of the three-month period following the month in which it was issued.

An application for a certificate must be made in the manner provided for in section 1079.8.19 of the Taxation Act (chapter I-3).

“**92.7.2.** The Agence du revenu du Québec shall send the Commission any information required for the purposes of this subdivision.”

REGULATION RESPECTING PERSONNEL PLACEMENT AGENCIES
AND RECRUITMENT AGENCIES FOR TEMPORARY FOREIGN
WORKERS

7. Section 8 of the Regulation respecting personnel placement agencies and recruitment agencies for temporary foreign workers (chapter N-1.1, r. 0.1) is amended by replacing paragraph 2 by the following paragraph:

“(2) a valid certificate from Revenu Québec referred to in section 92.7.1 of the Act respecting labour standards (chapter N-1.1); or”.

8. Section 15 of the Regulation is amended

(1) by replacing the first paragraph by the following paragraph:

“A licence holder wishing to renew the licence must apply to the Commission using the form provided by the Commission. The licence holder must also send to the Commission a new declaration reporting any decision, order or de facto situation provided for in sections 10 and 11.”;

(2) by inserting “and that the licence holder holds a valid certificate from Revenu Québec” after “up-to-date” in the second paragraph.

9. Section 40 of the Regulation is amended by adding the following paragraph at the end:

“(4) the licence holder fails to comply with the obligation provided for in section 92.7.1 of the Act respecting labour standards (chapter N-1.1).”

DIVISION II

TOBACCO SMUGGLING

TAX ADMINISTRATION ACT

10. Section 40.1 of the Tax Administration Act (chapter A-6.002) is amended

(1) by inserting the following paragraph after the first paragraph:

“In addition, a member of the Sûreté du Québec or a member of a municipal police force who enters and searches a place under the third paragraph of section 40.1.0.1 may seize and remove, in addition to what is provided for in that paragraph, any thing which the member believes, on reasonable grounds, constitutes evidence of the commission of an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act or is used or has been used in the commission of the offence.”;

(2) by replacing “granted the written authorization provided for in section 40” in the second paragraph by “authorized the search”;

(3) by replacing “with this section” in the third paragraph by “with the first or second paragraph, as the case may be”.

11. Section 40.1.1 of the Act is amended

(1) by inserting “in particular concerning its execution,” after “circumstances,” in the sixth paragraph;

(2) by striking out the ninth paragraph.

12. Section 40.1.3 of the Act is amended

(1) by inserting the following paragraph after the first paragraph:

“When the order applied for concerns an inquiry relating to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act, the application may also be made following an information laid in writing and under oath by a member of the Sûreté du Québec or a member of a municipal police force.”;

(2) by replacing “named in the order” in the second paragraph by “of the Agency, the member of the Sûreté du Québec or the member of a municipal police force named in the order”;

(3) by inserting “, a member of the Sûreté du Québec or a member of a municipal police force” after “Agency” in the fifth paragraph.

13. Section 40.5 of the Act is amended by striking out the third and fourth paragraphs.

14. Section 40.5.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Despite section 40.5, where a thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2), the Minister may destroy that thing or cause it to be destroyed as of the 30th day following the notification by registered mail or the service of a prior notice to the person from whom the thing was seized and to the persons who claim to have a right in the thing, if their identity is known, unless, before that day, any of those persons applies to a judge of the Court of Québec to establish that right to the possession of the thing and serves on the Minister a prior notice of not less than three clear days of the application.”

TOBACCO TAX ACT

15. Section 13.3.2 of the Tobacco Tax Act (chapter I-2) is amended

(1) by striking out “road”;

(2) by adding the following paragraph at the end:

“In addition, in the cases covered by the third paragraph of section 13.3 or the second paragraph of section 13.3.1, a member of the Sûreté du Québec, a member of a municipal police force or a person authorized by the Minister for such purposes may also cause a stopped vehicle to be removed and impounded in the nearest suitable place.”

DIVISION III

INSPECTIONS IN THE REMUNERATED PASSENGER TRANSPORTATION SERVICES SECTOR

ACT RESPECTING THE QUÉBEC SALES TAX

16. Section 350.64 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by replacing “in sections 350.61 to 350.63” by “in any of sections 350.61 to 350.63 and 350.68 to 350.70”.

17. The Act is amended by inserting the following sections after section 350.67:

“350.68. A person referred to in section 350.62 must display in the prescribed manner, in any vehicle the person uses in the course of carrying on the person’s taxi business, a document showing the registration number that the Minister assigned to that person under section 415 or 415.0.6, in such a manner that the document can be read by a passenger seated in the rear seat.

However, that obligation does not apply if the person supplies only passenger transportation services that are organized or coordinated through an electronic platform or system that allows recipients to read the registration number once the conditions of the trip have been agreed to in writing.

“350.69. A person referred to in section 350.62 must enter the prescribed information in a document, sign the document and, where applicable, have it signed by any other driver who uses a vehicle to supply services in the course of carrying on the person’s business and provide a copy to the driver.

Every driver must keep the original or a copy of the document, as the case may be, in the vehicle the driver uses to supply a passenger transportation service.

“350.70. Every driver referred to in section 350.69 must, at the request of a person authorized for that purpose by the Minister, either display a report containing the prescribed information on a device that is part of the equipment described in section 350.61 or provide the authorized person with a printed copy of the report or send it to the authorized person by a technological means.

“350.71. Where a person authorized for that purpose by the Minister believes that a vehicle is being used to supply services in the course of carrying on a business referred to in section 350.62 or has reasonable grounds to believe that an offence under section 350.78 has been committed, the person may require the driver or the person who has the care or control of the vehicle to produce as identification either of the following documents that the Société de l’assurance automobile du Québec issued to that driver or that person:

(1) the permit referred to in section 18 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2); or

(2) where that driver or that person does not hold the permit mentioned in paragraph 1 and despite the second paragraph of section 61 of the Highway Safety Code (chapter C-24.2), the driver’s or the person’s driver’s licence.

“350.72. Where a person authorized for that purpose by the Minister believes that a vehicle is being used to supply services in the course of carrying on a business referred to in section 350.62, the person may require the driver of the vehicle to stop the vehicle, at any place and at any reasonable time, so that an examination can be carried out to determine whether the obligations set out in this division are complied with. The driver must comply with such a requirement without delay.

The authorized person may also order that the vehicle not be moved if, as the case may be,

(1) the driver or the person who has the care or control of the vehicle refuses the examination provided for in the first paragraph;

(2) the document mentioned in the first paragraph of section 350.68 is not displayed in the prescribed manner or in accordance with what is provided for in that paragraph, or, where the second paragraph of that section applies, the electronic platform or system did not allow the recipient to read the registration number;

(3) the driver has not signed the document mentioned in section 350.69, has not kept the original or a copy of the document in the vehicle or refuses to produce it in accordance with section 350.74;

(4) the driver refuses either to display the report mentioned in section 350.70 or to provide a copy of the report or send it in the manner provided for in that section;

(5) the driver or the person who has the care or control of the vehicle refuses to produce identification in accordance with section 350.71;

(6) the driver produces or displays a document or report, required under any of sections 350.68 to 350.78, that contains inaccurate or incomplete information; or

(7) the person has reasonable grounds to believe that an offence under section 350.78 is being or has been committed.

Unless the authorized person decides otherwise, the vehicle must not be moved until the examination, which must be made with all due dispatch, is completed.

“350.73. Where a person authorized for that purpose by the Minister has reasonable grounds to believe that an offence under section 350.78 is being or has been committed, the person may require the driver of a vehicle to stop the vehicle, at any place and at any reasonable time, so that an examination can be carried out to determine whether the obligations set out in this division are complied with. The driver must comply with such a requirement without delay.

The authorized person may also, in such a case or in any of the situations described in subparagraphs 1 to 6 of the second paragraph of section 350.72, order that the vehicle not be moved.

Unless the authorized person decides otherwise, the vehicle must not be moved until a judge rules on the application referred to in section 40 or 40.1.0.1 of the Tax Administration Act (chapter A-6.002). The application must be made with all due dispatch.

“350.74. Where a person authorized by the Minister carries out a verification or an examination under any of sections 350.71 to 350.73, the person may require that the driver produce for examination the document or copy mentioned in section 350.69.

“350.75. In a case described in section 350.72 or 350.73, the authorized person may cause a vehicle stopped in contravention of Division II of Chapter II of Title VIII of the Highway Safety Code (chapter C-24.2) to be removed and impounded in the nearest suitable place.

In addition, in the case described in the third paragraph of section 350.73, the authorized person may also cause the vehicle to be removed and impounded in the nearest suitable place.

“350.76. The following commit an offence and are liable to a fine of not less than \$1,000 nor more than \$10,000:

(1) any person referred to in section 350.62 who

(a) neglects or fails to display, in a vehicle referred to in section 350.68, the document mentioned in the first paragraph of that section, in the prescribed manner or in accordance with what is provided for in that paragraph, or, where the second paragraph of that section applies, to ensure that the electronic platform or system allows recipients to read the registration number, or

(b) neglects or fails to fill out or sign the document mentioned in section 350.69 or to provide a copy of the document to any driver who acts on behalf of the person in the course of carrying on the person’s business;

(2) any driver referred to in section 350.69 who

(a) unless the driver is a person referred to in section 350.62, neglects or fails to sign the document mentioned in section 350.69,

(b) neglects or fails to keep in the vehicle the document or copy mentioned in section 350.69 or refuses to provide it in accordance with section 350.74, or

(c) refuses either to display the report mentioned in section 350.70 or to provide a copy of the report or send it in the manner provided for in that section; and

(3) any driver of a vehicle, or any person who has the care or control of the vehicle, who refuses to produce identification in accordance with section 350.71.

“350.77. A person commits an offence and is liable to a fine of not less than \$2,500 nor more than \$250,000, if the person

(1) neglects or fails to obey the signals or orders of an authorized person to whom section 350.72 or 350.73 refers; or

(2) produces or displays a document or report, required under any of sections 350.68 to 350.78, that contains inaccurate or incomplete information.

“350.78. The offences referred to in section 350.71, subparagraph 7 of the second paragraph of section 350.72 and the first paragraph of section 350.73 are the following:

(1) an offence under section 60.3 of the Tax Administration Act (chapter A-6.002) where it refers to section 350.63;

(2) an offence under section 60.4 of that Act where it refers to paragraph 2 of section 350.62; and

(3) an offence under section 61.0.0.1 of that Act where it refers to section 350.61 or paragraph 1 of section 350.62.”

18. Section 677 of the Act is amended by inserting the following subparagraphs after subparagraph 33.9 of the first paragraph:

“(33.10) determine, for the purposes of the first paragraph of section 350.68, subparagraph 2 of the second paragraph of section 350.72 and subparagraph *a* of paragraph 1 of section 350.76, the prescribed manner;

“(33.11) determine, for the purposes of sections 350.69 and 350.70, the prescribed information;”.

REGULATION RESPECTING THE QUÉBEC SALES TAX

19. The Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by inserting the following sections after section 350.63R2:

“350.68R1. A document referred to in the first paragraph of section 350.68 of the Act is displayed in the prescribed manner when the registration number shown on the document meets the following conditions:

(1) it is in black type on a white background;

(2) Arial typeface is used and the text, sized at least 48 points, is in bold;

(3) the minimum type height is 12 millimeters and the minimum width is 5 millimeters for the number 1 and 8 millimeters in any other case; and

(4) it is centered horizontally and arranged as follows:

(a) on the first line, the first two digits are followed by a single space and the following eight digits are arranged in two four-digit groups separated by a single space, and

(b) on the next line, the letters “TQ” are followed by the last four digits.

“350.69RI. The information that the person referred to in section 350.62 of the Act must enter in a document for the purposes of section 350.69 of the Act is the following:

(1) the name under which the person carries on a taxi business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name that is recorded in the enterprise register;

(2) the registration number assigned to that person under section 415 or 415.0.6 of the Act;

(3) the name of the driver of the vehicle used to supply services in the course of carrying on the person’s taxi business; and

(4) the capacity in which the driver acts, namely as a business operator or on behalf of a business operator.

“350.70RI. The following information must be included in the report referred to in section 350.70 of the Act that must be displayed or sent by the driver of a vehicle used in the course of carrying on a taxi business or a copy of which must be provided by the driver:

(1) the name under which the person referred to in section 350.62 of the Act carries on that business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name that is recorded in the enterprise register;

(2) the registration number assigned to that person under subsection 1 or 1.5 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(3) the registration number assigned to that person under section 415 or 415.0.6 of the Act;

(4) the name of the driver;

(5) the number identifying the last transaction for which information was transmitted by the sales recording system used by the driver as well as the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable in respect of the supply;

(6) an indication that the last invoice was printed or sent by a technological means, or was both printed and sent by such a means;

(7) if the invoice was sent by a technological means, either the first four characters of the recipient's email address followed by six asterisks ("**") or six asterisks ("**") followed by the last four digits of the recipient's telephone number;

(8) the date, hour, minute and second, appearing on the invoice, at which the information referred to in paragraph 1 of section 350.62 of the Act was transmitted to the Minister;

(9) the number assigned to the transaction that appears on the invoice;

(10) the date, hour, minute and second at which the Minister processed that last transaction;

(11) the driver's sales summary beginning on 1 January of the year, which includes

(a) an indication of the year concerned,

(b) the total number of transactions,

(c) the number of transactions corresponding to the production of a closing receipt,

(d) the total value of all consideration paid or payable in respect of the supplies,

(e) the total of the goods and services tax paid or payable in respect of the supplies,

(f) the total of the tax paid or payable in respect of the supplies, and

(g) the total amount for the supplies that consists of the tax paid or payable, the goods and services tax paid or payable and the value of all consideration paid or payable in respect of the supplies;

(12) the unique identifier, assigned by the Minister, of the device referred to in section 350.70 of the Act;

(13) the unique identifier, assigned by the Minister, of the sales recording system used;

(14) the sales recording system's version identifier that is assigned by the designer and that corresponds to the parent version update;

(15) the date, hour, minute and second at which the driver connected to his user account;

(16) the date, hour, minute and second of the production of the report;

(17) a two-dimensional barcode (QR code format) that must include

(a) the information provided for in subparagraphs 2, 3, 5 and 8, subparagraphs *b* to *g* of subparagraph 11 and subparagraphs 12 to 16,

(b) the digital signature generated by the sales recording system in respect of the report, and

(c) the digital fingerprint of the digital certificate assigned by the Minister.

For the purposes of the first paragraph,

“goods and services tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“sales recording system” means a device that includes software which the Minister certified beforehand and of which the version used is allowed by the Minister;

“tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid.

“350.70R2. Despite section 350.70R1, the information provided for in subparagraphs 9 and 10 of the first paragraph of that section does not need to be provided if, for a reason beyond the driver’s control, the sales recording system was unable to receive that information when the last invoice was produced, in which case the missing information must be replaced by the mention “problème de communication”.”

CHAPTER II

DUES FOR REMUNERATED PASSENGER TRANSPORTATION

DIVISION I

AMENDING PROVISIONS

TAX ADMINISTRATION ACT

20. Section 12.0.3.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing “or section 1015 of the Taxation Act (chapter I-3)” in the second paragraph by “, section 1015 of the Taxation Act (chapter I-3) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)”.

21. Section 25.1.1 of the Act is amended by inserting “or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)” after “(chapter T-0.1)”.

22. Section 25.1.2 of the Act is amended by replacing “the Act respecting the Québec sales tax (chapter T-0.1) or to a refund to which the particular person may be entitled under that Act” in the second paragraph by “the Act respecting the Québec sales tax (chapter T-0.1) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), or to a refund to which the particular person may be entitled under that Act or because of the application of that section”.

23. The Act is amended by inserting the following section after section 30.6:

“**30.7.** Sections 30.5 and 30.6 apply, with the necessary modifications, in order to make an assessment in respect of an amount for which a person is liable under section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) or to determine a refund because of the application of that section 288, as the case may be.”

24. The Act is amended by inserting the following section after section 59.0.0.4:

“**59.0.0.5.** Every person who fails to send the form referred to in section 4 of the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile (2021, chapter 15, section 35) in the manner set out in section 5 of that Regulation incurs a penalty equal to

(a) \$10 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is less than 51;

(b) \$25 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 50 but less than 5,001;

(c) \$50 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 5,000 but less than 10,001; or

(d) \$75 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 10,000.”

25. Section 59.6 of the Act is amended by replacing “, 59.0.0.3 and 59.0.0.4” by “and 59.0.0.3 to 59.0.0.5”.

26. The Act is amended by inserting the following section after section 60.4:

“**60.5.** Every person who fails to collect the dues referred to in section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), to keep an account of the dues, to render an account of the dues or to remit the dues to the Minister, in accordance with section 288 of

that Act, is guilty of an offence and is liable to a fine of not less than \$200 for each day during which the failure continues.”

27. Section 61.0.1 of the Act is amended by inserting “or section 288.3 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)” after “(chapter T-0.1)” and “or any person who contravenes section 288.8 of that latter Act” after “requirement”.

28. Section 64 of the Act is amended

(1) by inserting “60.5,” after both occurrences of “60.2,”;

(2) by inserting “59.2,” after “59,”.

29. Section 69.1 of the Act, amended by section 1, is again amended by adding the following subparagraph at the end of the second paragraph:

“(z.9) the Commission des transports du Québec, solely to the extent that the information is necessary for the exercise of its power to suspend or revoke an authorization it granted under the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).”

30. Section 93.2 of the Act is amended by adding the following subparagraph at the end of the first paragraph:

“(p) an assessment pursuant to section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).”

ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

31. Section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is amended

(1) by replacing the first paragraph by the following paragraphs:

“Dues of \$0.90 per trip must be paid by the customer, in addition to the fare. The dues do not apply to trips made as part of a contract referred to in section 148, made under an agreement referred to in section 149 or made in connection with a transportation service exempted under section 166, nor to the carpooling referred to in section 150.

The dues referred to in the first paragraph are allocated to the financing of a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner’s permit issued before 15 November 2000.”;

(2) by adding the following paragraphs at the end:

“Anyone who makes available to the public the technological means referred to in section 93 is required to see to it that the means allows the person requesting a trip to be informed of the amount of the dues to be paid before agreeing to the maximum fare for the trip.

For the purposes of this section, a trip begins when the first passenger boards the vehicle and ends when the last passenger leaves the vehicle.”

32. Section 288 of the Act is replaced by the following sections:

“288. A person carrying on a taxi business within the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1) who is required to be registered in accordance with section 407 or 407.1 of that Act or a person referred to in section 288.1 must, as a mandatary of the Minister of Revenue and in accordance with the conditions determined by government regulation,

(1) collect the dues when collecting the fare and keep an account of the dues; and

(2) render an account to the Minister of the dues that the person has collected or should have collected in a reporting period and, on or before the time at which the person must render an account to the Minister for the period, remit to the Minister the amount of the dues.

A person is required to render an account even if no trip giving rise to dues is made in a reporting period.

The dues collected are credited to the Land Transportation Network Fund, established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), after deduction of any refunds and collection expenses.

“288.1. The person to whom the first paragraph of section 288 refers is a transportation system operator, or a service supplier of such an operator, that collects the fares electronically on behalf of a business operator and that entered into an agreement referred to in section 37.

The system operator or service supplier, as the case may be, that acts on behalf of a person who carries on a taxi business and that person are solidarily liable for the obligations set out in section 288.

“288.2. A person who is required to collect the dues under section 288 and who is registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1) is registered by the Minister in relation to that obligation. The Minister must assign a registration number to the person and notify the person of the registration number and the effective date of the registration.

“288.3. A service supplier of a transportation system operator referred to in section 288.1 that is not registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1) is required to be registered in relation to the supplier’s obligation to collect dues under section 288.

An application for registration is to be filed with the Minister in the prescribed form containing prescribed information before the day on which a fare is collected electronically by the supplier on behalf of a business operator for the first time.

The Minister may register the supplier applying for registration and, for that purpose, the Minister must assign a registration number to the supplier and notify the supplier of the registration number and the effective date of the registration.

“288.4. If the Minister has reason to believe that a service supplier that is not registered under section 288.3 is required to be registered and that the supplier has failed to apply for registration as and when required under that section, the Minister may send a written notice that the Minister intends to register the supplier under section 288.6.

“288.5. A service supplier that receives the notice provided for in section 288.4 must apply for registration under section 288.3 or establish to the satisfaction of the Minister that the supplier is not required to be registered.

“288.6. The Minister may register a service supplier if, after 30 days after the day on which the notice provided for in section 288.4 was sent, the supplier has not applied for registration and the Minister is not satisfied that the supplier is not required to be registered, in which case the Minister must assign a registration number to the supplier and notify the supplier of the registration number and the effective date of the registration.

“288.7. The Minister may cancel the registration of a person if the Minister is satisfied that the registration is not required. Where the Minister cancels a registration, the Minister must notify the person of the cancellation and its effective date.

“288.8. A person who carries on a taxi business for which the fare of trips made by that person is no longer being collected on that person’s behalf, in its entirety, by a person referred to in section 288.1 must so inform the Minister in order to be registered in relation to the person’s obligation to collect dues under section 288.

“288.9. Any regulation made under section 288 comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date set in the regulation.

Such a regulation may also, once published and if it so provides, take effect from a date prior to its publication but not prior to 1 October 2021.

“288.10. The first paragraph of section 287 and sections 288 to 288.9 constitute a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002) and, for the purposes of that Act, the dues provided for in the first paragraph of section 287 are deemed to be duties.”

33. Section 307 of the Act is amended by inserting “, except the first paragraph of section 287 and sections 288 to 288.10, the administration of which falls under the responsibility of the Minister of Revenue” at the end.

REGULATION RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

34. Chapter IX of the Regulation respecting remunerated passenger transportation by automobile (chapter T-11.2, r. 4), comprising sections 85 to 98, is repealed.

DIVISION II

ENACTMENT OF THE REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

35. The Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile, the text of which appears below, is enacted.

“REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

“DIVISION I

“INTERPRETATION

“1. In this Regulation,

“Act” means the Act respecting remunerated passenger transportation by automobile (chapter T-11.2);

“dues” means the dues payable under section 287 of the Act.

“DIVISION II**“COLLECTING, RECORDING AND RENDERING AN ACCOUNT OF THE DUES**

“2. Every person required to collect dues under section 288 of the Act must indicate the dues separately from the trip fare on any invoice or other document evidencing the trip as well as in the person’s registers.

The dues must be referred to on the invoice or other document and in the registers by their name, an abbreviation of their name or a similar designation. No other form of reference to the dues may be used.

“3. Where a person has charged to, or collected from, a customer an amount as or on account of dues in excess of the dues that were collectible, the person must adjust, refund or credit the excess amount in accordance with the rules set out in sections 447 and 449 of the Act respecting the Québec sales tax (chapter T-0.1), with the necessary modifications.

Where a person refunds or credits to a customer the entire fare paid for a trip, the person must also refund or credit the dues collected in respect of the trip.

“4. A person must render an account under section 288 of the Act in the prescribed form containing prescribed information for each reporting period referred to in the third paragraph in respect of that person.

The rendering of account must be made, where the person is a person referred to in section 288.1 of the Act, at the time for communicating information to Revenu Québec, provided for in the agreement to ensure compliance with government requirements regarding taxation entered into pursuant to section 37 of the Act. In any other case, it must be made at the time at which the person must file the return provided for in Division IV of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1).

For the purposes of the first paragraph, a reporting period referred to in respect of a person is,

(1) where the person is referred to in section 288.1 of the Act, the period provided for, in relation to tax obligations, in the agreement to ensure compliance with government requirements regarding taxation entered into pursuant to section 37 of the Act; or

(2) in any other case, the person’s reporting period for the purposes of Title I of the Act respecting the Québec sales tax.

“5. A person referred to in section 288.1 of the Act must send to the Minister by way of electronic filing, according to the terms and conditions determined by the Minister, the form provided for in section 4.”

DIVISION III**TRANSITIONAL PROVISIONS**

36. An amount of dues outstanding on 1 October 2021, in relation to a report that was made to the Minister of Transport in accordance with section 89 of the Regulation respecting remunerated passenger transportation by automobile (chapter T-11.2, r. 4), becomes, on that date, an amount owed to the Minister of Revenue under a fiscal law.

37. Where section 288.3 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) applies in respect of a service supplier of a transportation system operator that entered into an agreement referred to in section 37 of that Act before 1 October 2021, that section 288.3 is to be read as if “the day on which a fare is collected electronically by the supplier on behalf of a business operator for the first time” in the second paragraph were replaced by “1 November 2021”.

38. From 2 June 2021 to 30 September 2021, the Regulation respecting remunerated passenger transportation by automobile is to be read as if the first paragraph of section 90 were replaced by the following paragraph:

“When a business operator charges to or collects from a customer an amount of dues in excess of the dues that were collectible, the business operator must adjust, refund or credit that excess in accordance with the rules provided for in sections 447 and 449 of the Act respecting the Québec sales tax (chapter T-0.1), with the necessary modifications.”

CHAPTER III**RECOVERY FEES FOR A FIRST INTERVENTION IN RELATION TO THE COLLECTION OF A TAX DEBT****TAX ADMINISTRATION ACT**

39. Section 12.0.3.1 of the Tax Administration Act (chapter A-6.002), amended by section 20, is again amended by striking out “of an employee of the Agency” in subparagraph *a* of the first paragraph.

REGULATION RESPECTING FISCAL ADMINISTRATION

40. Section 12.0.3.1R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by replacing paragraph 1 by the following paragraph:

“(1) \$48, if a first intervention referred to in that section is made in respect of the person;”.

CHAPTER IV**SUSPENSION AND EXTENSION OF CERTAIN TIME LIMITS IN TAXATION MATTERS**

41. The following time limits, in taxation matters, are suspended from 13 March 2020 until 31 August 2021:

(1) the prescription periods applicable to an assessment or a determination under a fiscal law and to the recovery of a tax debt; and

(2) the time limit leading to the forfeit of a right provided for in section 1079.8.11 of the Taxation Act (chapter I-3).

42. The time limit to apply for an extension under section 93.1.3 of the Tax Administration Act (chapter A-6.002), which would have expired in the period beginning on 13 March 2020 and ending on 30 December 2020, is extended by six months or until 31 December 2020, if that date precedes the date of expiry of the time limit extended by six months.

CHAPTER V**ELIGIBILITY FOR ENHANCED BENEFITS OF THE SOCIAL SOLIDARITY PROGRAM****DIVISION I****AMENDING PROVISIONS****INDIVIDUAL AND FAMILY ASSISTANCE ACT**

43. Section 72 of the Individual and Family Assistance Act (chapter A-13.1.1) is amended by inserting the following paragraph after the first paragraph:

“For the purpose of calculating the elapsed time, the regulation may provide that the periods in which a person had a severely limited capacity for employment that in all likelihood prevented the person from acquiring economic self-sufficiency permanently or indefinitely or a handicap requiring exceptional care are considered, in the cases and on the conditions determined in the regulation.”

44. Section 133 of the Act is amended

(1) by inserting the following paragraph after paragraph 2:

“(2.1) prescribing, for persons referred to in the second paragraph of section 72, the periods that may be considered in calculating the time provided for in the first paragraph of that section and determining the cases in which and the conditions under which such periods are considered; and”;

(2) by replacing “second” in paragraph 3 by “third”.

DIVISION II

TRANSITIONAL PROVISION

45. For the sole purposes of the second paragraph of section 72 of the Individual and Family Assistance Act (chapter A-13.1.1), as amended by section 43 of this Act, the first regulation made under paragraph 2.1 of section 133 of the Individual and Family Assistance Act, as enacted by section 44 of this Act, may have retroactive effect from 1 October 2021.

CHAPTER VI

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

46. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003) is amended

(1) by replacing “fiscal year 2019–2020 and \$80,000,000 for each of the four subsequent fiscal years” in the first paragraph by “2019–2020 fiscal year, \$80,000,000 for the 2020–2021 fiscal year and \$90,000,000 for each of the three subsequent fiscal years”;

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

“For the 2024–2025 fiscal year, the amount is \$89,000,000, for the 2025–2026 fiscal year, it is \$88,000,000, and for the 2026–2027 to 2029–2030 fiscal years, it is \$10,000,000.”

CHAPTER VII

ISSUE OF INSTRUMENTS IN REGISTERED FORM

DIVISION I

AMENDING PROVISION

BUSINESS CORPORATIONS ACT

47. Section 56 of the Business Corporations Act (chapter S-31.1) is amended by adding the following sentence at the end: “Those evidences must be in registered form.”

DIVISION II

TRANSITIONAL PROVISION

48. A person who, before the coming into force of section 47, holds an instrument, certificate or other bearer document evidencing an exchange right, option or right to acquire shares that was issued by a business corporation governed by the Business Corporations Act (chapter S-31.1) may request that the corporation replace such a document by a document evidencing an exchange right, option or right to acquire shares that is in registered form; in such a case, the corporation must issue a document in registered form.

CHAPTER VIII

MANAGEMENT AND DEVELOPMENT OF PUBLIC LAND

ACT RESPECTING THE MINISTÈRE DES RESSOURCES
NATURELLES ET DE LA FAUNE

49. Section 17.3 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) is amended by inserting the following paragraph after paragraph 1:

“(1.1) the sums collected under the Act respecting the lands in the domain of the State (chapter T-8.1) and programs for the development of lands in the domain of the State, other than the portion of those sums that a delegatee may keep under a management delegation agreement entered into under section 17.22;”.

50. Section 17.4 of the Act, amended by section 87 of chapter 17 of the statutes of 2020, is again amended, in the first paragraph,

(1) by inserting “2, 6, 6.1,” after “subparagraphs”;

(2) by striking out “and to finance the costs related to preparing programs for the development of lands in the domain of the State and to planning and drawing up land-use guidelines” at the end.

CHAPTER IXMONETARY ADMINISTRATIVE PENALTIES FOR LIQUOR PERMIT
HOLDERS

ACT RESPECTING LIQUOR PERMITS

51. Section 85.1 of the Act respecting liquor permits (chapter P-9.1) is amended by replacing “3 litres” in paragraph 1 by “4 litres”.

REGULATION RESPECTING LIQUOR PERMITS

52. Section 32.1 of the Regulation respecting liquor permits (chapter P-9.1, r. 5) is amended

(1) by replacing “3 litres” in the introductory clause by “4 litres”;

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

“(1) \$300 if the quantity of alcoholic beverages is

(a) 1 litre or less of spirits;

(b) 1 litre or less of wine;

(c) 1.5 litres or less of beer;

“(1.1) \$500 if the quantity of alcoholic beverages is

(a) greater than 1 litre of spirits, but not exceeding 2 litres;

(b) greater than 1 litre of wine, but not exceeding 2 litres;

(c) greater than 1.5 litres of beer, but not exceeding 3 litres;”;

(3) by replacing “1 litre” and “2 litres” in subparagraph *a* of paragraph 2 by “2 litres” and “3 litres”, respectively;

(4) by replacing “2 litres” and “3 litres” in subparagraph *a* of paragraph 3 by “3 litres” and “4 litres”, respectively.

53. Section 32.5 of the Regulation is amended by replacing paragraph 1 by the following paragraphs:

“(1) \$300 if the quantity of alcoholic beverages is 1 litre or less;

“(1.1) \$500 if the quantity of alcoholic beverages is greater than 1 litre, but not exceeding 2 litres;”.

CHAPTER X

PUBLICITY CONTESTS

ACT RESPECTING LOTTERIES, PUBLICITY CONTESTS AND
AMUSEMENT MACHINES

54. Section 58 of the Act respecting lotteries, publicity contests and amusement machines (chapter L-6) is amended by striking out paragraph *c*.

55. Section 63 of the Act is amended by inserting “to a publicity contest in which the prizes are offered to a group of contestants including contestants from outside of Canada, even if the group also includes contestants from Québec, nor” after “does not apply”.

CHAPTER XI

WORKERS’ FUND

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L’EMPLOI

56. Sections 10.1 and 10.2 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2) are amended by replacing all occurrences of “the spouse” by “the spouse or former spouse”.

57. Section 11 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” in paragraph 5 by “by the Fund”.

58. Section 14.1 of the Act is amended

(1) by inserting “, a request for transfer made under section 10.1 or 10.2” after “section 9”;

(2) by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

59. Section 15 of the Act is amended by replacing “by by-law of the Fund” in the second paragraph by “by the Fund”.

60. Section 40 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

61. Sections 9.1 and 9.2 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) are amended by replacing all occurrences of “the spouse” by “the spouse or former spouse”.

62. Section 10 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” in paragraph 5 by “by the Fund”.

63. Section 11.1 of the Act is amended

(1) by inserting “, a request for transfer made under section 9.1 or 9.2” after “section 8”;

(2) by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

64. Section 12 of the Act is amended by replacing “by by-law of the Fund” in the second paragraph by “by the Fund”.

65. Section 32 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

TAXATION ACT

66. Section 776.1.4 of the Taxation Act (chapter I-3) is amended by inserting “or former spouse” after every occurrence of “spouse” in subparagraphs *a.1* and *b.1* of the first paragraph.

67. Section 776.1.4.1 of the Act is amended by inserting “or former spouse” after every occurrence of “spouse”.

CHAPTER XII

ACCESS TO STATISTICAL DATA FOR RESEARCH PURPOSES

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

68. The Act respecting the Institut de la statistique du Québec (chapter I-13.011) is amended by inserting the following sections after section 2:

“**2.1.** The Institut’s mission is also to ensure the communication, for research purposes, of information held by public bodies to researchers attached to a public body, in accordance with Chapter I.2.

“**2.2.** For the purposes of this Act,

(1) a public body is a body referred to in section 3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1); and

(2) a researcher is attached to a public body

(*a*) where the researcher conducts research for that public body under a contract of employment or a service contract entered into with the public body,

(b) where the public body is an institution to which the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) applies and the researcher is a physician, dentist or pharmacist practising in a centre operated by that institution, or

(c) in any other case the Minister may determine by regulation.”

69. The Act is amended by inserting the following sections after section 8:

“**8.1.** A public body may communicate information for statistical purposes to a statistics body only under an agreement to which the Institut is a party.

The public body must, at the Institut’s request, communicate to the Institut the information covered by the agreement, on the terms and conditions stipulated in the agreement.

“**8.2.** A public body that obtains information for statistical purposes from a statistics body must inform the Institut of that fact in writing.”

70. Section 9 of the Act is amended by replacing the first paragraph by the following paragraphs:

“In the pursuit of its mission, the Institut may enter into an agreement with a public body to allow for the collection, exchange, transmission, analysis and distribution of information.

Any public body may communicate to the Institut the personal information necessary for the enforcement of such an agreement. The information is then communicated in accordance with the provisions of the agreement entered into with each public body concerned.”

71. The Act is amended by inserting the following chapters after section 13:

“CHAPTER I.1

“DESIGNATED INFORMATION

“**13.1.** In addition to the provisions of this Act allowing the Institut to obtain information from a public body, the Government may designate information held by a public body so that it may, in accordance with this Act, be used by the Institut and communicated, for research purposes, to researchers attached to a public body, unless, in the latter case, the Government provides otherwise.

The information is designated by the Government on the joint recommendation of the Minister and the minister responsible for the public body holding the information. The Government shall identify the public body and may specify

the conditions, terms and limits applicable to the use and communication of certain designated information by the Institut, in particular to ensure the protection of personal information.

The Institut shall, as soon as possible, send a copy of the designation document to the Commission d'accès à l'information.

“13.2. At the request of the Institut, a public body must communicate to the Institut the designated information that it holds and that is necessary for the purposes of this Act.

The Institut and the public body may enter into an agreement to that end.

“CHAPTER I.2

“COMMUNICATION, FOR RESEARCH PURPOSES, OF DESIGNATED INFORMATION TO RESEARCHERS ATTACHED TO A PUBLIC BODY

“DIVISION I

“GENERAL PROVISIONS

“13.3. This chapter applies to designated information that may be communicated for research purposes by the Institut to a researcher attached to a public body.

“13.4. The Institut shall publish on its website a list of the information to which this chapter applies, coupled with each public body holding such information.

“13.5. Designated information is communicated for research purposes by the Institut to a researcher attached to a public body, without it being necessary for the researcher to obtain an authorization from the Commission d'accès à l'information.

This section applies despite section 125 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

“13.6. Despite the first paragraph of section 13.5, a researcher attached to a public body is not required to obtain from the Institut communication of information to which this chapter applies

(1) where personal information is required as part of a research project requiring a survey with the persons concerned;

(2) where the information is held by a public body to which the researcher is attached; or

(3) in any other case the Minister may determine by regulation.

“DIVISION II**“COMMUNICATION REQUEST**

“13.7. Any researcher attached to a public body who intends to obtain from the Institut communication of designated information for research purposes must request it in writing, in the form determined by the Institut.

Where the information includes personal information, the researcher must show in the request that

(1) the objective of the research project can only be achieved if that personal information is communicated;

(2) it is unreasonable to require that the researcher obtain the consent of the persons concerned;

(3) the communication and use of personal information as part of the researcher’s research project are not prejudicial to the persons concerned and that the research project’s expected benefits are in the public interest;

(4) the personal information will be used in a manner that will ensure its confidentiality; and

(5) only the personal information necessary for the research project is requested.

“13.8. The following documents must be submitted with the communication request provided for in section 13.7:

(1) a document establishing that the researcher is attached to a public body;

(2) a detailed presentation of the research activities;

(3) if applicable, the decision of a research ethics committee relating to the research project concerned; and

(4) any other document the Minister may determine by regulation.

“DIVISION III**“COMMUNICATION AGREEMENT**

“13.9. Once a researcher attached to a public body has provided the documents required under this Act and has shown, in the Institut’s opinion, if applicable, that the conditions of the second paragraph of section 13.7 are met, the researcher may enter into a communication agreement with the Institut.

“13.10. The communication agreement must, in particular,

- (1) provide for measures that ensure the protection of the information;
- (2) determine the retention period that applies to information;
- (3) provide for the destruction of the information at the expiry of the retention period;
- (4) provide that the Institut and the Commission d'accès à l'information must be informed without delay
 - (a) of non-compliance with any condition set out in the agreement,
 - (b) of any failure to comply with the protection measures provided for in the agreement, and
 - (c) of any event that could breach the confidentiality of the information; and
- (5) provide for the transmission to the Institut of information needed to maintain the register provided for in section 13.16.

Where the agreement concerns personal information, it must also stipulate that the information

- (1) may be made accessible only to persons who need it to exercise their functions and who have signed a confidentiality agreement;
- (2) may not be used for purposes other than those specified in the detailed presentation of the research activities;
- (3) may not be compared, combined or paired with any other information that has not been provided for in the detailed presentation of the research activities; and
- (4) may not be communicated, published or otherwise distributed in a form allowing the persons concerned to be identified.

“13.11. The Institut shall send a copy of any communication agreement to the Commission d'accès à l'information and to the public body that communicated to the Institut the information that is covered by the agreement within 30 days after the agreement is entered into.

“DIVISION IV**“COMMUNICATION OF DESIGNATED INFORMATION**

“13.12. The Institut shall communicate the requested designated information to a researcher attached to a public body with whom a communication agreement was entered into and who, where the information had to be compared, combined or paired by the Institut, paid the fees payable for the creation of an information file.

“13.13. Information is to be communicated by appropriate means to ensure the protection of personal information that are determined by the Institut.

“13.14. The information may only be communicated in a form that does not allow the persons concerned to be identified directly.

“13.15. When notified that a case described in any of subparagraphs *a* to *c* of subparagraph 4 of the first paragraph of section 13.10 has occurred, the Institut shall, without delay, so notify the public body that communicated the information concerned to the Institut.

“DIVISION V**“REGISTER OF PUBLICATIONS**

“13.16. The Institut shall keep on its website a register of result publications regarding research projects for which designated information was communicated in accordance with this chapter. The register must contain the following information for each publication:

- (1) the title and date of the publication;
- (2) the name of the researcher attached to a public body;
- (3) the name of each public body to which the researcher is attached; and
- (4) any other information considered relevant by the Institut.”

72. Section 26 of the Act is amended, in the second paragraph,

- (1) by replacing “section 10” in subparagraph 1 by “section 10 or 13.9”;
- (2) by replacing “director general” in subparagraph 3 by “Chief Statistician”.

73. The Act is amended by inserting the following after section 30:

“CHAPTER III.1

“REQUESTS FOR, USE OF AND RETENTION OF INFORMATION

“30.1. The Institut may request information in accordance with sections 8.1 and 13.2 and use such information as part of its mission and to the extent provided by this Act, only if it is necessary for the purposes of

- (1) an agreement entered into with a government department or body;
- (2) a communication agreement entered into under section 13.9 with a researcher attached to a public body;
- (3) any other agreement that may be entered into by the Institut, under which the public body that communicated to the Institut the information covered by the agreement must authorize its use; or
- (4) the carrying out of a mandate referred to in section 13.

Before entering into an agreement referred to in subparagraph 1 of the first paragraph, the Institut must send it, for information purposes, to every public body having communicated information covered by the agreement.

“30.2. The Institut shall destroy personal information communicated to it in accordance with sections 8.1 and 13.2 as soon as it is no longer necessary for the purposes of the agreement or mandate for which it was requested.

“30.3. The Institut shall establish governance rules regarding designated personal information it holds for the purpose of communicating it to researchers attached to a public body and have them approved by the Commission d'accès à l'information. The rules must, in particular, provide a framework for the protection, retention and destruction of the information and provide for the roles and responsibilities of the members of the personnel of the Institut throughout the life cycle of such information.

The rules must be submitted again to the Commission for approval every three years.

The Institut shall publish the rules on its website, except those that could hinder the protection measures applied to ensure the confidentiality and integrity of the information.

“CHAPTER III.2**“OVERSIGHT BY THE COMMISSION D’ACCÈS À L’INFORMATION**

“30.4. The Commission d’accès à l’information shall oversee the application by the Institut of its governance rules with respect to the designated personal information held by the Institut for the purpose of communicating it to researchers attached to a public body.

“30.5. The Institut shall, at the request of the Commission d’accès à l’information, provide it with such information as it may require on the application of the rules referred to in section 30.4.

“30.6. After giving the Institut an opportunity to submit written observations, the Commission d’accès à l’information may make a recommendation to the Institut or order it to take the measures the Commission considers appropriate for the application of the rules.

“30.7. Sections 123.1 to 123.3, 133 and 134 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) apply for purposes of oversight by the Commission d’accès à l’information.”

74. Section 41 of the Act is amended by inserting the following paragraphs after paragraph 1:

“(1.1) contravenes a stipulation of a communication agreement referred to in section 13.9 to which the person is a party;

“(1.2) contravenes a confidentiality agreement that the person signed in accordance with subparagraph 1 of the second paragraph of section 13.10;”.

75. The Act is amended by inserting the following section after section 42:

“42.1. On an application made by the prosecutor and submitted with the statement of offence, the judge may impose on the offender, in addition to any other penalty, a further fine not exceeding the financial benefit realized by the offender as a result of the offence, even if the maximum fine has been imposed.”

76. The Act is amended by replacing all occurrences of “director general” and “director general’s” by “Chief Statistician” and “Chief Statistician’s”, respectively.

HEALTH INSURANCE ACT

77. Section 67 of the Health Insurance Act (chapter A-29) is amended by replacing “functions,” in the fifth paragraph by “functions. Unless the information is designated in accordance with section 13.1 of that Act, the information is disclosed”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

78. Section 19.2 of the Act respecting health services and social services (chapter S-4.2) is amended

(1) in the first paragraph,

(a) by inserting “or a researcher attached to a public body” after “a professional”;

(b) by inserting “or obtain communication of all or part of such a record” after “to examine the record of a user”;

(2) by replacing “the professional’s project” in the second paragraph by “the project of the professional or of the researcher attached to a public body”;

(3) by inserting “or the authorized researcher attached to a public body” after “authorized professional” in the third paragraph;

(4) by adding the following paragraph at the end:

“For the purposes of this Act, a researcher is attached to a public body in the cases described in paragraph 2 of section 2.2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011).”

79. The Act is amended by inserting the following section after section 19.2:

19.3. When information obtained by a researcher attached to a public body in accordance with section 19.1 or 19.2 must, for the purposes of the researcher’s research project, be compared, combined or paired, including, if applicable, with information communicated to the researcher in accordance with Chapter I.2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), the researcher may communicate it to the Institut de la statistique du Québec to have the Institut compare, combine or pair it.

The information so communicated to the Institut may only be used for the purposes of that research project and must be destroyed once the project is completed.”

DIVISION II

TRANSITIONAL PROVISION

80. Unless the context indicates otherwise, in any Act, regulation or other document, a reference to the director general of the Institut de la statistique du Québec is a reference to the Chief Statistician of the Institut de la statistique du Québec.

CHAPTER XIII**INFORMATION RELATING TO AMOUNTS TO BE PAID INTO THE SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND****HYDRO-QUÉBEC ACT**

81. Section 15.1.2 of the Hydro-Québec Act (chapter H-5) is amended by replacing “must be submitted with the financial data referred to in section 15.1” in the second paragraph by “in respect of each of the Government’s fiscal years must be sent to the Minister of Finance by the Company not later than 10 April following the end of the fiscal year concerned”.

ACT RESPECTING THE FINANCIAL ASSISTANCE FOR INVESTMENT PROGRAM AND ESTABLISHING THE SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

82. Section 25 of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (chapter P-30.1.1) is amended by replacing “must be submitted with the financial data referred to in section 15.1” in the second paragraph of section 15.1.2 of the Hydro-Québec Act (chapter H-5) that it replaces by “in respect of each of the Government’s fiscal years must be sent to the Minister of Finance by the Company not later than 10 April following the end of the fiscal year concerned”.

CHAPTER XIV**ALLOCATION OF A TAX REFUND****ACT RESPECTING DEPOSITS WITH THE BUREAU GÉNÉRAL DE DÉPÔTS POUR LE QUÉBEC**

83. Section 1 of the Act respecting deposits with the Bureau général de dépôts pour le Québec (chapter D-5.1) is amended by inserting “or allocated by the Minister of Revenue in accordance with section 31.1.0.1 of the Tax Administration Act (chapter A-6.002)” after “(chapter A-6.001)” in subparagraph 2 of the second paragraph.

CHAPTER XV**DEPARTURE FROM CERTAIN APPLICABLE RULES RESPECTING
LIABILITY INSURANCE****CIVIL CODE OF QUÉBEC**

84. Article 2503 of the Civil Code of Québec is amended by adding the following paragraph at the end:

“However, the Government may, by regulation, determine categories of insurance contracts that may depart from those rules and from the rule set out in article 2500, as well as classes of insureds that may be covered by such contracts. The Government may also prescribe any standard applicable to those contracts.”

CHAPTER XVI**REIMBURSEMENT OF FINANCIAL ASSISTANCE FOR EDUCATION
EXPENSES**

85. Despite any inconsistent provision, the rate of interest prescribed in section 73 of the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) applicable to the payment of interest by the person referred to in section 42.1 of the Act respecting financial assistance for education expenses (chapter A-13.3), the rate of interest to be paid by the borrower in default referred to in section 80 of that Regulation and the rate of interest to be paid by the person to whom section 101 of that Regulation applies are 0% for the period from 1 April to 30 September 2020.

In addition, the rate of interest to be applied in respect of an amount of financial assistance for education expenses received, without entitlement, before 1 May 2004, that a person must repay to the Minister of Higher Education, Research, Science and Technology is also 0% for the period referred to in the first paragraph.

86. The Minister of Higher Education, Research, Science and Technology shall pay to the financial institution, on behalf of the borrower, the interest, accrued from 1 April to 30 September 2020, on the balance, including capitalized interest, of the loan made to the borrower under the Act respecting financial assistance for education expenses and in accordance with the terms and conditions determined by the Regulation respecting financial assistance for education expenses, enacted by Order in Council 844-90 dated 20 June 1990 (1990, G.O. 2, 1685), as amended from time to time, at the rate determined under section 68 of that Regulation.

87. The Minister of Higher Education, Research, Science and Technology shall waive the payment of the interest to be paid by the borrower, accrued from 1 April to 30 September 2020, on the balance, including capitalized interest, of a loan made to the borrower under the Student Loans and Scholarships Act (chapter P-21) or under the Act respecting financial assistance for education expenses and in accordance with the terms and conditions determined by the Regulation respecting financial assistance for education expenses, enacted by Order in Council 844-90 dated 20 June 1990 (1990, G.O. 2, 1685), as amended from time to time, and in respect of which judicial proceedings were instituted and ended with a judgment or agreement confirming the exigibility of the balance.

88. Any payment that is either provided for in an agreement entered into for the repayment of amounts owed to a financial institution or the Minister of Higher Education, Research, Science and Technology or agreed to following a judgment and to which the interest referred to in sections 85 to 87 applies is suspended from 1 April to 30 September 2020.

CHAPTER XVII

BUDGET ESTIMATES OF THE SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

89. Section 36 of the Act respecting the Société de développement et de mise en valeur du Parc olympique (2020, chapter 10) is repealed.

CHAPTER XVIII

DEPOSIT INSURANCE

DEPOSIT INSTITUTIONS AND DEPOSIT PROTECTION ACT

90. Section 1.1 of the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2) is amended by adding the following paragraph at the end:

“Despite the preceding paragraphs, the Minister may, exceptionally and for a period determined by the Minister but not exceeding two years, determine that this Act applies to a deposit to which it does not otherwise apply.”

91. Section 33.1 of the Act is amended by striking out the second sentence of the second paragraph.

CHAPTER XIX

ADDITIONAL JURISDICTION OF THE MUNICIPAL COURT

ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION
BY AUTOMOBILE

92. Section 215 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is amended by inserting the following paragraph after the second paragraph:

“Proceedings referred to in the first paragraph may be instituted before any municipal court having jurisdiction in the territory in which the offence was committed. The costs relating to proceedings instituted before a municipal court belong to the municipality to which the court is attached, except any part of the costs remitted by the collector to another prosecuting party under article 345.2 of the Code of Penal Procedure (chapter C-25.1) and any costs remitted to the defendant under article 223 of that Code.”

93. Penal proceedings instituted under section 215 of the Act respecting remunerated passenger transportation by automobile and in progress on 2 June 2021 are continued before the Court of Québec.

CHAPTER XX

ACCOUNTING FOR MULTI-YEAR TRANSFERS

FINANCIAL ADMINISTRATION ACT

94. Section 24.1 of the Financial Administration Act (chapter A-6.001) is repealed.

ACT RESPECTING SUBSIDIES FOR THE PAYMENT IN CAPITAL AND
INTEREST OF LOANS OF PUBLIC OR MUNICIPAL BODIES AND
CERTAIN OTHER TRANSFERS

95. The title of the Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers (chapter S-37.01) is amended by striking out “AND CERTAIN OTHER TRANSFERS”.

96. Section 1.1 of the Act is repealed.

CHAPTER XXI**PAYMENT OF SUMS INTO A SIDE ACCOUNT DETERMINED BY AN INSURANCE CONTRACT****INSURERS ACT**

97. The Insurers Act (chapter A-32.1) is amended by inserting the following chapter after section 549:

“CHAPTER IV**“PROVISIONS APPLICABLE TO A CONTRACT THAT INCLUDES AN OPTION TO PAY SUMS INTO A SIDE ACCOUNT**

“549.1. An individual life insurance contract entered into before 2 June 2021 that includes an option to pay sums into a side account determined by the contract is deemed to provide that the total amount of those sums may not exceed 125% of the total of the premiums payable throughout the term of the contract, including taxes, fees or other costs, and determined based on the information obtained from the insured in establishing the premiums for the purpose of entering into the contract. Where applicable, the total of the sums deposited on that date is deemed not to have exceeded that percentage.”

CHAPTER XXII**HOME CHILDCARE****EDUCATIONAL CHILDCARE ACT**

98. Section 52 of the Educational Childcare Act (chapter S-4.1.1) is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) to up to six children of whom not more than two are under the age of 18 months, or

“(2) to up to six children of whom not more than four are under the age of 18 months, if the person is assisted by another adult.”.

99. Section 53 of the Act is amended by replacing the second paragraph by the following paragraph:

“The person may not provide childcare to more than four children under the age of 18 months.”

100. The Act is amended by inserting the following section after section 53:

“53.1. For the purpose of calculating the number of children to whom childcare may be provided according to sections 52 and 53, the home childcare provider must count, if they are present while the childcare is provided, the home childcare provider’s own children under nine years of age and, if applicable, those of the adult assistant as well as the children under nine who ordinarily live with them, except, during the school calendar, if they are admitted to preschool education services or elementary school instructional services within the meaning of the Education Act (chapter I-13.3) and are present, while the childcare is provided, only in the morning before school, at lunch time and in the afternoon after school.

If the childcare is provided on a day outside the school calendar, those same children must be counted, unless they participate, outside of the residence, in an activity beginning in the morning and continuing in the afternoon and they are present, while the childcare is provided, only during the times specified in the previous paragraph, with the necessary modifications.”

101. Section 109 of the Act is amended by replacing “or 53” by “, 53 or 53.1”.

EDUCATIONAL CHILDCARE REGULATION

102. Section 75 of the Educational Childcare Regulation (chapter S-4.1.1, r. 2) is amended by inserting “, 53.1” after “53” in paragraph 1.

CHAPTER XXIII

PERSON WHO PROVIDES INFORMATION OR DATA APPLIED TO ESTABLISH A BENCHMARK

SECURITIES ACT

103. Section 186.1 of the Securities Act (chapter V-1.1) is amended by striking out the second and third paragraphs.

104. The Act is amended by inserting the following section after section 186.2:

“186.2.0.1. The Authority may, in accordance with the criteria and conditions determined by regulation, designate a benchmark and the administrator of that benchmark as being subject to this Act.

In addition, it may, by regulation, prescribe requirements in respect of a person who provides information or data applied to establish a designated benchmark.

Where the Authority’s decision concerns the designation of a benchmark, section 318 applies to the administrator of that benchmark.”

105. Sections 186.2.1 to 186.4 and 186.6 of the Act are amended by replacing all occurrences of “benchmark administrator subject to this Act” by “designated benchmark administrator”.

106. Section 237 of the Act is amended by replacing “a benchmark administrator subject to this Act, a person whose activities are governed by an Act listed in Schedule 1 to the Act respecting the regulation of the financial sector (chapter E-6.1) or by an equivalent Act of another legislative authority in Canada and” in subparagraph 11 of the first paragraph by “a designated benchmark administrator, a person”.

107. Section 331.1 of the Act is amended

(1) by replacing “make this Act applicable to a benchmark” in paragraph 9.2.1 by “designate a benchmark and the administrator of that benchmark”;

(2) by replacing “benchmark administrators subject to this Act” in paragraph 9.3 by “designated benchmark administrators”;

(3) by replacing “under section 186.2.1 in respect of a benchmark administrator subject to this Act” in paragraph 9.5 by “in respect of a designated benchmark administrator or a person who provides information or data applied to establish a designated benchmark”.

CHAPTER XXIV

FINAL PROVISIONS

108. The provisions of sections 94 to 96 have effect from 1 April 2020. The provisions of Chapter VIII, comprising sections 49 and 50, and those of section 89 have effect from 1 April 2021.

109. The provisions of this Act come into force on 2 June 2021, except

(1) Chapter III, comprising sections 39 and 40, which comes into force on 1 July 2021;

(2) Division I of Chapter I, comprising sections 1 to 9, which comes into force on 1 September 2021; and

(3) sections 20 to 37, which come into force on 1 October 2021.

2021, chapter 16

AN ACT TO AUTHORIZE THE COMMUNICATION OF PERSONAL INFORMATION TO THE FAMILIES OF INDIGENOUS CHILDREN WHO WENT MISSING OR DIED AFTER BEING ADMITTED TO AN INSTITUTION

Bill 79

Introduced by Mr. Ian Lafrenière, Minister Responsible for Indigenous Affairs

Introduced 9 December 2020

Passed in principle 14 April 2021

Passed 3 June 2021

Assented to 4 June 2021

Coming into force: 1 September 2021

Legislation amended: None

Explanatory notes

The purpose of this Act is to support the families of missing or deceased Indigenous children in their search for information on the circumstances under which those children went missing or died after they were admitted to a health and social services institution, taking into account such aspects as those families' linguistic and cultural characteristics and psychological and spiritual needs.

For that purpose, the Act establishes that a health and social services institution, a body or a religious congregation must, on a family member's request and subject to certain conditions, communicate to the family member the personal information that could shed light on the circumstances under which the Indigenous child went missing or died. The minister responsible for Indigenous affairs is given the responsibility to assist any person who requires assistance in making a request and following up on it. Furthermore, when acting in that capacity, the minister may, among other things, assist any person in charge of access to documents or the protection of personal information in an institution or body or any person belonging to a religious congregation who requires assistance.

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Explanatory notes (*cont'd*)

The Act determines the rules that institutions, bodies and religious congregations must comply with as regards communicating personal information when it is reasonable to believe the person who could be a missing or deceased Indigenous child is still alive in light of the personal information held. The Act also imposes an obligation to give reasons for a refusal to communicate information about such a person and provides for the avenues of recourse available with the Commission d'accès à l'information following such a decision.

The minister is given the power to conduct investigations within institutions, bodies or religious congregations if one or more elements lead to the belief that information that could shed light on the circumstances under which an Indigenous child went missing or died exists, but could not be communicated to a person under the measures provided for by the Act.

The minister may assist the families of missing or deceased Indigenous children in completing the formalities surrounding an application to the Superior Court for an order of disinterment.

In addition, if a person is dissatisfied with the services received during his or her search for information from an institution, body or religious congregation, the person may file a complaint with the minister according to the procedure the minister establishes.

Lastly, the Act gives the minister the responsibility to report on the application of the Act in an annual report and determines when the measures the Act establishes cease to have effect.



Chapter 16

AN ACT TO AUTHORIZE THE COMMUNICATION OF PERSONAL INFORMATION TO THE FAMILIES OF INDIGENOUS CHILDREN WHO WENT MISSING OR DIED AFTER BEING ADMITTED TO AN INSTITUTION

[Assented to 4 June 2021]

AS the circumstances under which Indigenous children went missing or died after they were admitted to a health and social services institution of Québec, while taken in charge for health reasons or after being evacuated without the presence of their parents, remain unknown to their families;

AS the National Assembly recognizes the suffering caused when a child goes missing or dies;

AS the National Assembly wishes to put in place a response to support Indigenous families in their quest for truth when they seek information on the circumstances under which an Indigenous child went missing or died and in their process of healing, and to embark on the path of reconciliation;

AS the National Assembly wishes to work in a spirit of cooperation with the Indigenous peoples, taking into account such aspects as their linguistic and cultural characteristics, and to keep Quebecers' collective memory alive;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

INTRODUCTORY PROVISIONS

1. The purpose of this Act is to support the families of missing or deceased Indigenous children in their search for information from an institution, body or religious congregation on the circumstances under which those children went missing or died after they were admitted to an institution, taking into account such aspects as those families' linguistic and cultural characteristics and psychological and spiritual needs. To that end, the Act provides, among other things, that the minister responsible for Indigenous affairs, in a spirit of cooperation, is to assist families who require it.

2. For the purposes of this Act,

(1) "institution" means, depending on the context, a health and social services institution within the meaning of the Act respecting health services and social services (chapter S-4.2), the Cree Board of Health and Social Services

of James Bay established under the Act respecting health services and social services for Cree Native persons (chapter S-5) or any place governed by law where health and social services were offered before 31 December 1992;

(2) “child” means a person who was a minor at the time he or she was admitted to an institution;

(3) “body” means a government department or agency, municipal body or school body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);

(4) “religious congregation” means a group of religious belonging to a religious community.

In addition, for the purposes of this Act, religious congregations are subject to the Act respecting the protection of personal information in the private sector (chapter P-39.1).

Furthermore, the concept of being admitted to an institution applies to children admitted to or registered in a hospital centre, a child and youth protection centre or a rehabilitation centre operated by an institution, or what served as such centres, as well as to children taken in charge by a foster family.

3. The minister responsible for Indigenous affairs must inform Indigenous families on a regular basis, taking into account such aspects as their linguistic and cultural characteristics, of the various measures put in place to support them in their search for information, in particular as regards the procedure to follow in accordance with this Act.

CHAPTER II

COMMUNICATION OF PERSONAL INFORMATION HELD BY AN INSTITUTION, BODY OR RELIGIOUS CONGREGATION ABOUT A PERSON WHO COULD BE A MISSING OR DECEASED INDIGENOUS CHILD

4. The minister responsible for Indigenous affairs provides assistance to any person who requires it, in accordance with the person’s needs, in making a request for the communication of personal information held by an institution, body or religious congregation about a person who could be a missing or deceased Indigenous child, as well as in following up on such a request, including by planning a meeting if the person making the request considers it necessary.

When assisting a person under the first paragraph, the minister may also provide assistance to any person in charge of access to documents or the protection of personal information in an institution or body or any person belonging to a religious congregation who requires assistance in processing the request. The minister and the person in charge of access to documents or

the protection of personal information in an institution or body or the person belonging to a religious congregation may also share any personal information with each other that is necessary to process the request.

5. A person may request the communication of personal information held by an institution, body or religious congregation about a person who could be a missing or deceased Indigenous child if he or she

- (1) submits a request not later than 1 September 2031;
- (2) is a family member of the child referred to in the request;
- (3) has information that could lead to the belief that the child was admitted to an institution before 31 December 1992; and
- (4) relates circumstances suggesting that the child went missing or died before 31 December 1992 while admitted to an institution.

For the purposes of subparagraph 2 of the first paragraph, “family member of the child” means the child’s great-grandfather or great-grandmother, grandfather or grandmother, father or mother, brother or sister, uncle or aunt, cousin, stepfather or stepmother, stepbrother or stepsister, father-in-law or mother-in-law, brother-in-law or sister-in-law, child, nephew or niece, or any other significant person.

If the Government considers it necessary, it may, before the submission deadline for requests for the communication of personal information, postpone the deadline for a maximum period of two years. It may grant further postponements, subject to the same conditions.

6. In response to a request for the communication of personal information, only the personal information that could shed light on the circumstances under which the child went missing or died, including information on facts that occurred after 31 December 1992, such as information on the child’s transfer to another institution and, if applicable, the fact that he or she was adopted, is communicated to the person who made the request.

If it is reasonable to believe that the person who could be a missing or deceased Indigenous child is still alive in light of the personal information held by an institution, body or religious congregation, the institution, body or religious congregation must try to obtain confirmation that he or she is still alive and information making it possible to locate him or her by inquiring with the Régie de l’assurance maladie du Québec. On receiving an inquiry to that effect from the institution, body or religious congregation, the Régie must send it the name, date of birth, sex, address and phone numbers entered in its register of insured persons for that person as well as, if applicable, that person’s date of death and address at the time of death.

The information communicated under the first and second paragraphs may be from, among other sources, a file concerning an adoption.

After receiving the information mentioned in the second paragraph, the institution, body or religious congregation processes the request for access according to the following rules:

(1) if the person is still alive and has been located, the institution, body or religious congregation, after having contacted him or her, communicates the information referred to in the first paragraph, unless the person objects to its communication, in which case only the fact that he or she is still alive is communicated and, if applicable, that he or she was adopted;

(2) if the person is still alive and the institution, body or religious congregation has taken all the necessary steps to contact him or her but has been unsuccessful, the information referred to in the first paragraph that does not pertain to facts that occurred after 31 December 1992 is communicated as well as the fact that he or she is still alive; or

(3) if it is not possible to determine whether the person is still alive or if the verifications with the Régie reveal that he or she has died, the information referred to in the first paragraph is communicated.

For the purposes of subparagraph 1 of the third paragraph, the institution, body or religious congregation must inform the person of his or her right to object to the communication of the information, except the fact that he or she is still alive and, if applicable, that he or she was adopted.

The institution, body or religious congregation may communicate any other information about that person, with his or her consent, to the person who made the request for access.

7. The institution, body or religious congregation must, if it refuses to communicate personal information referred to in section 6, give reasons for the refusal and indicate the provision of this Act or another Act on which the refusal is based.

8. A person to whom an institution or body has refused to communicate personal information referred to in section 6 may submit an application for review to the Commission d'accès à l'information, in accordance with Division III of Chapter IV of the Act respecting Access to documents held by public bodies and the Protection of personal information.

9. A person to whom a religious congregation has refused to communicate personal information referred to in section 6 may submit an application for the examination of a disagreement to the Commission d'accès à l'information, in accordance with Division V of the Act respecting the protection of personal information in the private sector.

10. Sections 4 to 6 and 8 of this Act apply despite sections 17, 19, 21 to 23 and 27 of the Act respecting health services and social services and sections 7 and 8 of the Act respecting health services and social services for Cree Native persons.

Section 6 of this Act applies despite section 63 of the Health Insurance Act (chapter A-29) and section 11.2 of the Youth Protection Act (chapter P-34.1).

11. Sections 4 to 6 of this Act apply despite the second paragraph of section 83 and the first paragraph of section 94 of the Act respecting Access to documents held by public bodies and the Protection of personal information and despite the first paragraph of section 27 and the first paragraph of section 30 of the Act respecting the protection of personal information in the private sector.

12. Despite section 97 of the Act respecting the determination of the causes and circumstances of death (chapter R-0.2), the Chief Coroner or a permanent coroner may allow an unexpurgated report or the accompanying documents to be consulted by or, on payment of the charge fixed by the Tariff of charges and indemnities payable under the Act respecting the determination of the causes and circumstances of death (chapter R-0.2, r. 4), send certified copies of them to a person who meets the requirements of section 5 of this Act, if the coroner considers that the report and documents could shed light on the circumstances under which an Indigenous child went missing or died.

CHAPTER III

INVESTIGATION POWERS

13. If one or more elements lead to the belief that information that could shed light on the circumstances under which an Indigenous child went missing or died exists, but could not be communicated to a person under this Act, the minister may, on the minister's initiative or on the person's request and after considering the steps taken by the person, conduct an investigation within an institution, body or religious congregation.

14. For the conduct of an investigation under section 13, the minister or the person the minister designates has the powers and immunity conferred on commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to order imprisonment.

15. The minister or the person the minister designates may use a technological means to call a person to appear before him or her, if that person can be reached by such means.

16. The minister or the person the minister designates must, on request, identify himself or herself and, in the case of the person designated by the minister, show the certificate signed by the minister attesting the person's capacity.

17. The minister or the person the minister designates must, at the end of the investigation, record the investigation findings and the evidence collected in a report.

The investigation findings and the appropriate evidence collected are communicated to the person concerned in keeping with the rules set out in section 6, with the necessary modifications.

CHAPTER IV DISINTERMENT

18. The minister may assist the families of missing or deceased Indigenous children in completing the formalities surrounding an application to the Superior Court for an order of disinterment. The minister must notify the Chief Coroner as soon as possible of the fact that such formalities are being undertaken.

CHAPTER V COMPLAINTS

19. A person may, if dissatisfied with the services received during his or her search for information from an institution, body or religious congregation, file a complaint with the minister responsible for Indigenous affairs.

When a complaint is filed, the minister must take steps with the institution, body or religious congregation referred to in the complaint to understand and improve practices, particularly by raising awareness about Indigenous realities among the persons concerned.

20. A complaint must be filed with the minister in accordance with the procedure the minister establishes. The procedure must, in particular,

- (1) specify how a complaint must be filed and how it will be processed;
- (2) indicate the information the complaint must include; and
- (3) allow the complainant and the chief executive officer of the body or head of the institution or religious congregation referred to in the complaint to submit observations.

The minister must disseminate the procedure, including by publishing it on the minister's website.

CHAPTER VI FINAL PROVISIONS

21. A monitoring committee on the carrying out of this Act, composed of representatives of various groups or of persons, is created by the Minister, in order to contribute to improving the services offered to the families of Indigenous children who went missing or died, in particular with regard to complaints and concerning the status of the processing of applications.

22. The minister responsible for Indigenous affairs must report to the Government on the carrying out of this Act in an annual report not later than 31 March 2022 and, subsequently, not later than 31 March each year.

The report must state, in particular, the number of complaints made under the first paragraph of section 19 and their nature, the improvements made to practices and the awareness-raising measures taken, as applicable. It must also state the number of requests received and the number of investigations conducted under the Act, as well as their nature, their progress and the number of children concerned. The report must also contain the list of persons forming the monitoring committee created under section 21 and state the recommendations made by the latter.

The report is tabled by the minister in the National Assembly within 30 days after it is submitted to the Government or, if the Assembly is not sitting, within 30 days after resumption. It is also published, on that occasion, on the department's website.

In addition, the report is presented to the monitoring committee and to the Indigenous communities concerned. The manner in which the report is to be presented is to be determined with the monitoring committee.

23. The provisions of this Act cease to have effect once the submission deadline for requests for the communication of information under section 5 is reached and the processing of the requests is completed.

24. The minister responsible for Indigenous affairs is responsible for the administration of this Act.

25. This Act comes into force on 1 September 2021.

2021, chapter 17
AN ACT RESPECTING THE DEMISE OF THE CROWN

Bill 86

Introduced by Madam Sonia LeBel, Minister Responsible for Canadian Relations
and the Canadian Francophonie

Introduced 11 March 2021

Passed in principle 27 May 2021

Passed 4 June 2021

Assented to 4 June 2021

Coming into force: 4 June 2021

Legislation amended:

Public Officers Act (chapter E-6)

Explanatory notes

This Act provides that the demise of the Crown does not terminate the activities of the Parliament of Québec, the Government or the courts, nor does it terminate any office or employment.

The Act also specifies that oaths of allegiance or office need not be retaken due to the demise of the Crown.

Lastly, the Act contains consequential and final provisions.



Chapter 17

AN ACT RESPECTING THE DEMISE OF THE CROWN

[Assented to 4 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The demise of the Crown does not terminate the activities of the Parliament of Québec, the Government or the courts, nor does it in any manner interrupt those activities.

In addition, the demise of the Crown does not terminate any office or employment.

2. Oaths of allegiance or office need not be retaken due to the demise of the Crown.

3. Sections 7 and 8 of the Public Officers Act (chapter E-6) are repealed.

4. This Act comes into force on 4 June 2021.

2021, chapter 18
**AN ACT TO AMEND THE TAXATION ACT, THE ACT
RESPECTING THE QUÉBEC SALES TAX AND OTHER
PROVISIONS**

Bill 90

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 4 May 2021

Passed in principle 25 May 2021

Passed 4 June 2021

Assented to 4 June 2021

Coming into force: 4 June 2021, except for section 1, section 4 where it enacts section 37.1.7 of the Tax Administration Act (chapter A-6.002), sections 6 and 7, paragraphs 1 and 2 of subsection 1 of section 173, sections 177, 181, 185, 186, 193 and 194, paragraphs 1 and 3 of subsection 1 of section 195, sections 196, 197 and 201 to 218 and paragraphs 2 and 3 of subsection 1 of section 231, which come into force on 29 June 2021

Legislation amended:

Tax Administration Act (chapter A-6.002)

Taxation Act (chapter I-3)

Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)

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

Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (2019, chapter 14)

Regulations amended:

Regulation respecting the Taxation Act (chapter I-3, r. 1)

Regulation respecting the Québec sales tax (chapter T-0.1, r. 2)

Explanatory notes

This Act amends various Acts to give effect mainly to fiscal measures announced in Information Bulletins published by the Ministère des Finances in 2019, 2020 and 2021. It also gives effect to two measures announced in the Budget Speeches delivered on 10 March 2020 and 25 March 2021.

For the purpose of introducing or modifying measures specific to Québec, the Act amends the Taxation Act and the Act respecting the sectoral parameters of certain fiscal measures to, in particular,

(1) relax the refundable tax credit for child care expenses and the deduction for goods and services to support a disabled person in respect of expenses incurred to take distance courses;

(cont'd on next page)

Explanatory notes (*cont'd*)

- (2) allow specialized nurse practitioners to issue health certifications for the purposes of certain tax relief provisions;
- (3) eliminate the refundable tax credits for holders of a taxi driver's or owner's permit;
- (4) introduce the non-refundable tax credit to foster synergy between Québec businesses;
- (5) extend the duration of the refundable tax credit to promote employment in the Gaspésie and certain maritime regions of Québec; and
- (6) adjust the notions of government and non-government assistance for the purposes of certain tax incentives.

The Act amends, in particular, the Taxation Act and the Act respecting the Québec sales tax to make amendments similar to those made to the Income Tax Act and the Excise Tax Act mainly by federal bills assented to in 2018 and 2019. More specifically, the amendments deal with

- (1) non-refundable tax credit for tuition fees and examination fees;
- (2) depreciation rules applicable to zero-emission vehicles;
- (3) Canadian development expenses and Canadian oil and gas property expenses;
- (4) rules concerning the qualified donee status of registered journalism organizations; and
- (5) non-partisan political activities of charities.

In addition, the Act amends the Tax Administration Act and the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act by Bill C-30 (Statutes of Canada, 2021, chapter 23), assented to on 29 June 2021, in relation to digital products and cross-border services. The amendments are intended to ensure that the legislative provisions that concern the simplified QST registration and remittance system, applicable in respect of vendors not resident in Québec that do not carry on a business in Québec and of distribution platform operators, are harmonized with the federal legislation. The amendments are also intended to ensure that the QST is collected on the sale of corporeal movable property from outside Canada from a warehouse in Québec and on the supply of short-term accommodations situated in Québec that are rented through digital accommodation platforms.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.



Chapter 18

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER PROVISIONS

[Assented to 4 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 34 of the Tax Administration Act (chapter A-6.002) is amended, in subsection 1,

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

“The registers and the supporting documents that support the information contained in the registers must be kept in the appropriate form and contain the information necessary to establish any amount that must be deducted, withheld, collected or paid under a fiscal law.”;

(2) by adding the following paragraph at the end:

“The Minister may determine the form the registers and supporting documents are to take, the information they must contain as well as any other terms and conditions and, where applicable, shall inform the person concerned of such requirements by means of a writing notified by registered mail or personal service which directs the person concerned to comply with them.”

(2) Subsection 1 applies from 1 July 2021.

2. (1) Section 35.4 of the Act is amended by replacing “any further appeal has expired or until any further” in the portion before paragraph *a* by “an appeal has expired or until such”.

(2) Subsection 1 has effect from 1 January 2021.

3. (1) Section 36.0.1 of the Act, replaced by section 5 of chapter 14 of the statutes of 2021, is amended by inserting “776.1.38,” after “776.1.35,” in the first paragraph.

(2) Subsection 1 has effect from 1 January 2021.

4. (1) The Act is amended by inserting the following sections after section 37.1.5:

“37.1.6. A person operating a digital accommodation platform who is required to render an account to the Minister under section 541.26 of the Act respecting the Québec sales tax (chapter T-0.1) shall send to the Minister by way of electronic filing the form referred to in that section, according to the terms and conditions determined by the Minister.

“37.1.7. The Minister may require a person that is required to file an information return under section 477.18.7 or 477.18.8 of the Act respecting the Québec sales tax (chapter T-0.1) to file that return with the Minister by way of electronic filing according to the terms and conditions determined by the Minister.”

(2) Subsection 1, where it enacts section 37.1.6 of the Act, has effect from 1 January 2020.

(3) Subsection 1, where it enacts section 37.1.7 of the Act, applies from 1 July 2021.

5. (1) Section 60.4 of the Act is amended by replacing “, any of sections 541.25 to 541.28 and 541.30, the fourth paragraph of section 541.31.1 or section 541.32” by “or any of sections 541.25 to 541.28, 541.30 and 541.32”.

(2) Subsection 1 has effect from 1 January 2020.

6. Section 64 of the Act is amended by replacing “or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3)” by “, in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or in section 477.19 of the Act respecting the Québec sales tax (chapter T-0.1)”.

7. (1) Section 69.0.0.1 of the Act is amended by adding the following paragraph at the end:

“In the case of a person that is registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) or ceases to be so registered, the effective date of the registration and the date on which the person ceases to be registered are also public information.”

(2) Subsection 1 applies from 1 July 2021.

8. (1) Section 91.1 of the Act is amended by replacing “37.1.5” in the first paragraph by “37.1.6”.

(2) Subsection 1 has effect from 1 January 2020.

9. (1) Section 93.1.10.1 of the Act is amended

(1) by inserting “a registered journalism organization,” after “a registered charity,” in subparagraph *a* of the first paragraph;

(2) by inserting ““registered journalism organization”,” after ““registered charity”,” in the third paragraph.

(2) Subsection 1 has effect from 1 January 2020.

10. (1) Section 93.2.1 of the Act is amended, in the French text,

(1) by replacing “introduite” in the first paragraph by “déposée”;

(2) by replacing “introduire” in the second paragraph by “déposer”.

(2) Subsection 1 has effect from 1 January 2021.

11. Section 93.33 of the Act is amended by replacing “or in any contestation filed under section 93.1.10” in the second paragraph by “, in any contestation filed under section 93.1.10 or in any appeal brought under section 93.1.23”.

TAXATION ACT

12. (1) Section 1 of the Taxation Act (chapter I-3), amended by section 15 of chapter 14 of the statutes of 2021, is again amended

(1) by inserting the following definition in alphabetical order:

““registered journalism organization”, at any time, means a journalism organization that is deemed, at that time, to be registered as such with the Minister in accordance with section 985.26.1 and whose registration is in force;”;

(2) by adding the following definition at the end:

““zero-emission vehicle”, of a taxpayer, means a motor vehicle that

(a) is a plug-in hybrid vehicle that meets prescribed conditions or is fully

i. electric, or

ii. powered by hydrogen;

(b) is acquired, and becomes available for use, by the taxpayer after 18 March 2019 and before 1 January 2028;

(c) has not been used, or acquired for use, for any purpose before it was acquired by the taxpayer; and

(d) is not a vehicle in respect of which

- i. the taxpayer has, at a particular time, made a prescribed election,
- ii. an amount of assistance has been paid by the Government of Canada under a prescribed program, or
- iii. an amount has been deducted by another person or partnership under paragraph *a* of section 130 or the second paragraph of section 130.1.”;

(3) by replacing the definition of “passenger vehicle” by the following definition:

““passenger vehicle” means

(a) an automobile acquired after 17 June 1987, other than an automobile that is acquired after that date pursuant to an obligation in writing entered into before 18 June 1987 or that is a zero-emission vehicle; or

(b) an automobile leased under a lease entered into, extended or renewed after 17 June 1987;”;

(4) by inserting the following definition in alphabetical order:

““zero-emission passenger vehicle”, of a taxpayer, means an automobile of the taxpayer that is included in Class 54 in Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2020.

(3) Paragraphs 2 to 4 of subsection 1 have effect from 19 March 2019.

13. Section 21.1 of the Act, amended by section 17 of chapter 14 of the statutes of 2021, is again amended

(1) by replacing the first and second paragraphs by the following paragraphs:

“Sections 21.2 to 21.3.1 apply in respect of the control of a corporation for the purposes of paragraph *a* of section 21.0.6, sections 21.2 to 21.3.3, 308.0.1 to 308.6, 384, 418.26 to 418.30, 564.4, 564.4.1, 711.2, 736.0.4 and 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, paragraph *f* of section 772.13, sections 776.1.12 and 776.1.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.166.60.54, 1029.8.36.166.60.55, 1029.8.36.171.3 and 1029.8.36.171.4.

Subject to section 21.3.7, sections 21.3.2 and 21.3.3 apply in respect of the control of a corporation for the purposes of section 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17 and subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2.”;

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

“Section 21.4.1 applies in respect of the control of a corporation for the purposes of sections 6.2 and 21.0.1 to 21.0.4, paragraph *b* of the definition of “investment fund” in section 21.0.5, paragraph *a* of section 21.0.6, paragraphs *c* and *d* of section 21.0.7, the fifth paragraph of section 21.3.1, sections 83.0.3, 93.4, 222 to 230.0.0.2, 308.1, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, subparagraph *d* of the third paragraph of section 559, sections 560.1.2, 564.4, 564.4.1, 727 to 737 and 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, paragraph *f* of section 772.13, sections 776.1.12 and 776.1.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.166.60.54, 1029.8.36.166.60.55, 1029.8.36.171.3 and 1029.8.36.171.4.”

14. Section 21.4.1 of the Act, amended by section 19 of chapter 14 of the statutes of 2021, is again amended by replacing paragraph *b* by the following paragraph:

“(b) to avoid the application of Chapter IV.1, any of sections 21.0.6, 83.0.3, 93.4, 225, 308.1, 384.4, 384.5, 560.1.2, 736, 736.0.2, 736.0.3.1 and 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, any of subparagraphs *d* to *f* of the first paragraph of section 771.13, section 776.1.12 or 776.1.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of any of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2 or any of sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.166.60.54, 1029.8.36.166.60.55, 1029.8.36.171.3, 1029.8.36.171.4 and 1137.8; or”.

15. Section 21.20.10 of the Act is repealed.

16. (1) Section 21.28 of the Act is amended

(1) by inserting the following definition in alphabetical order:

““specified securities lending arrangement” means an arrangement, other than a securities lending arrangement, under which

(a) a particular person (in this definition referred to as a “transferor”) transfers or lends at a particular time a property to another person (in this definition referred to as a “transferee”) and the property is

i. a share described in paragraph *a* of the definition of “qualified security”, or

ii. a property in respect of which the following conditions are met:

(1) the property is an interest in a partnership or an interest as a beneficiary under a trust, and

(2) all or part of its fair market value, immediately before the particular time, is derived, directly or indirectly, from a share described in subparagraph i;

(b) at the particular time, it may reasonably be expected that the transferee—or a person that does not deal at arm’s length with, or is affiliated with, the transferee—will, after that time, transfer or return to the transferor—or a person that does not deal at arm’s length with, or is affiliated with, the transferor (in this definition referred to as a “substitute transferor”)—a property that is identical or substantially identical to the property transferred or lent by the transferor at the particular time; and

(c) the transferor’s (together with any substitute transferor’s) opportunity for gain or profit or risk of loss with respect to the property is not changed in any material respect;”;

(2) by replacing the definition of “securities lending arrangement compensation payment” or “SLA compensation payment” by the following definition:

““SLA compensation payment”, being a securities lending arrangement compensation payment, means an amount paid pursuant to

(a) a securities lending arrangement as compensation for an underlying payment; or

(b) a specified securities lending arrangement as compensation for an underlying payment, including, if the property transferred or lent is described in subparagraph ii of paragraph *a* of the definition of “specified securities lending arrangement”, as compensation for a taxable dividend paid on a share described in subparagraph i of paragraph *a* of that definition;”.

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

17. (1) Section 21.32 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) by a person under an arrangement where it may reasonably be considered that one of the main reasons for the person entering into the arrangement was to enable the person to receive an SLA compensation payment pursuant to a securities lending arrangement, or a dealer compensation payment, that would be deductible in computing the person’s taxable income, or not included in computing the person’s income, for any taxation year.”

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

18. (1) Section 21.33 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) if the taxpayer is a registered securities dealer and the particular amount is deemed under section 21.32 to have been received as a taxable dividend, no more than $\frac{2}{3}$ of the particular amount, unless the particular amount is an amount the taxpayer may deduct in computing income under section 21.33.1; or”.

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

19. (1) Section 21.33.1 of the Act is amended by striking out “Notwithstanding section 21.33,” in the portion before paragraph *a*.

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

20. (1) Section 21.36 of the Act is amended by inserting “, a zero-emission passenger vehicle” after “passenger vehicle”.

(2) Subsection 1 has effect from 19 March 2019.

21. (1) Section 21.36.1 of the Act is amended by inserting “, a zero-emission passenger vehicle” after “passenger vehicle”.

(2) Subsection 1 has effect from 19 March 2019.

22. (1) Section 87 of the Act, amended by section 26 of chapter 14 of the statutes of 2021, is again amended by inserting the following paragraph after paragraph *d.1*:

“(d.2) any amount deducted under section 150.2 as a reserve in computing the taxpayer’s income for the preceding taxation year;”.

(2) Subsection 1 applies in respect of a bond issued after 31 December 2000.

23. (1) Section 99 of the Act is amended

(1) by replacing subparagraph *i.1* of paragraph *d* by the following subparagraph:

“i.1. for greater certainty, where the property is a passenger vehicle in respect of which paragraph *d.3* or *d.4* applies or a zero-emission passenger vehicle in respect of which paragraph *d.5* applies, the capital cost established under subparagraph *i* must in no case be greater than the proportion referred to in that subparagraph *i* of the capital cost of the property established under paragraph *d.3*, *d.4* or *d.5*, as the case may be;”;

(2) by inserting the following paragraph after paragraph *d.4*:

“(d.5) where the cost to a taxpayer of a zero-emission passenger vehicle exceeds the prescribed amount, the following rules apply:

i. the capital cost to the taxpayer of the vehicle is deemed to be equal to the prescribed amount, and

ii. for the purposes of subparagraph *c* of the second paragraph of section 93, the proceeds of disposition of the vehicle are deemed to be equal to the amount determined under section 99.2;”.

(2) Subsection 1 has effect from 19 March 2019.

24. (1) The Act is amended by inserting the following section after section 99.1:

“**99.2.** The amount to which subparagraph *ii* of paragraph *d.5* of section 99 refers in respect of a zero-emission passenger vehicle of a taxpayer is equal to the amount determined by the formula

$A \times B/C$.

In the formula in the first paragraph,

(a) *A* is the amount that would, in the absence of subparagraph *ii* of paragraph *d.5* of section 99, be the proceeds of disposition of the vehicle;

(b) B is

i. where the vehicle is disposed of to a person or partnership with which the taxpayer deals at arm's length, the capital cost to the taxpayer of the vehicle, and

ii. in any other case, the cost to the taxpayer of the vehicle; and

(c) C is the cost to the taxpayer of the vehicle.”

(2) Subsection 1 has effect from 19 March 2019.

25. (1) Section 112.3.1 of the Act is amended by striking out subparagraph *d* of the first paragraph.

(2) Subsection 1 has effect from 24 October 2012.

26. (1) The Act is amended by inserting the following section after section 112.3.1:

“112.3.2. If a corporation that is not resident in Canada (in this section referred to as the “original corporation”) and that is governed by the laws of a foreign jurisdiction undergoes a division under those laws that results in all or part of its property and liabilities becoming the property and liabilities of one or more other corporations not resident in Canada (each of which is referred to in this section as a “new corporation”) and, as a consequence of the division, a shareholder of the original corporation acquires one or more shares (in this section referred to as “new shares”) of the capital stock of a new corporation at a particular time, the following rules apply:

(a) except to the extent that any of subparagraphs i to iii of subparagraph *a.1* of the first paragraph of section 112 or subparagraph *b* of that first paragraph applies, without reference to this section, to the acquisition of the new shares

i. in the case where, for each class of shares of the capital stock of the original corporation of which shares are held by the shareholder immediately before the division, new shares are received at the particular time by shareholders of that class on a pro rata basis in respect of all the shares (in this section referred to as the “original shares”) of that class, the following presumptions apply:

(1) at the particular time, the original corporation is deemed to have distributed, and the shareholder is deemed to have received, as a dividend in kind in respect of the original shares, the new shares acquired by the shareholder at that time, and

(2) the amount of the dividend in kind received by the shareholder in respect of an original share is deemed to be equal to the fair market value, immediately after the particular time, of the new shares acquired by the shareholder at the particular time in respect of the original share, and

ii. in any case where subparagraph i does not apply, the original corporation is deemed, at the particular time, to have conferred a benefit on the shareholder equal to the fair market value, at that time, of the new shares acquired by the shareholder as a consequence of the division;

(b) any gain or loss of the original corporation from a distribution of the new shares as a consequence of the division is deemed to be nil; and

(c) each property of the original corporation that becomes at any time property of the new corporation as a consequence of the division is deemed

i. to have been disposed of by the original corporation immediately before that time for proceeds of disposition equal to the property's fair market value, and

ii. to have been acquired by the new corporation at that time at a cost equal to the proceeds of disposition determined in accordance with subparagraph i.”

(2) Subsection 1 applies in respect of a division that occurs after 23 October 2012.

27. Section 133.5 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, “performing artist” means an individual who is an artist within the meaning of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1) and who is engaged in activities as a program host or who performs in a field that is, for the purposes of that Act, any of the following fields of artistic endeavour:

(a) the stage, including the theater, the opera, music, dance and variety entertainment;

(b) multimedia;

(c) the making of films;

(d) dubbing; or

(e) the recording of commercial advertisements.”

28. (1) Section 142 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where a taxpayer to whom an amount is owing as proceeds of disposition of depreciable property of a prescribed class of the taxpayer, other than a passenger vehicle to which paragraph *d.3* of section 99 applies or a zero-emission passenger vehicle to which paragraph *d.5* of section 99 applies,

establishes that the amount has become a bad debt in a taxation year, there may be deducted, in computing the taxpayer's income for the year, the lesser of the amount so owing to the taxpayer and the amount by which the capital cost to the taxpayer of that property exceeds the aggregate of the amounts realized by the taxpayer as proceeds of disposition."

(2) Subsection 1 has effect from 19 March 2019.

29. (1) The Act is amended by inserting the following section after section 142:

"142.0.1. Where a taxpayer to whom an amount is owing as proceeds of disposition of a zero-emission passenger vehicle to which paragraph *d.5* of section 99 applies establishes that the amount has become a bad debt in a taxation year, there may be deducted, in computing the taxpayer's income for the year, the lesser of

(a) the amount that would be determined by the formula in the first paragraph of section 99.2 in respect of the disposition if the amount determined under subparagraph *a* of the second paragraph of that section were the amount owing to the taxpayer; and

(b) the amount by which the capital cost to the taxpayer of the vehicle exceeds the amount that would be determined by the formula in the first paragraph of section 99.2 in respect of the disposition if the amount determined under subparagraph *a* of the second paragraph of that section were the total amount realized by the taxpayer as proceeds of disposition."

(2) Subsection 1 has effect from 19 March 2019.

30. (1) The Act is amended by inserting the following section after section 150.1:

"150.2. In computing income for a taxation year, a taxpayer may deduct the undepreciated amount at the end of the taxation year in respect of the amount received in excess of the principal amount of a bond (in this section referred to as the "premium") which the taxpayer received as an issuer in the year, or a previous year, for issuing the bond (in this section referred to as the "new bond") if

(a) the terms of the new bond are identical to the terms of bonds previously issued by the taxpayer (in this section referred to as the "old bonds"), except for the date of issuance and total principal amount of the bonds;

(b) the old bonds were part of an issuance (in this section referred to as the "original issuance") of bonds by the taxpayer;

(c) the interest rate on the old bonds was reasonable at the time of the original issuance;

(d) the new bond is issued on the reopening of the original issuance;

(e) the amount of the premium at the time of issuance of the new bond is reasonable; and

(f) the amount of the premium has been included in computing the taxpayer's income for the year or a previous year.”

(2) Subsection 1 applies in respect of a bond issued after 31 December 2000.

31. (1) Section 157.2.1 of the Act is amended by replacing “paragraph *a* of section 418.7” by “subparagraph *a* of the first paragraph of section 418.7”.

(2) Subsection 1 has effect from 21 June 2019.

32. The Act is amended by inserting the following section after section 230.0.0.6:

“230.0.0.7. For the purposes of subparagraphs *i*, *ii* and *iv* of paragraph *d* of subsection 1 of section 222 and subparagraphs *i* and *iii* of paragraph *b* of section 230.0.0.2, an association, university, college, research institute or organization is considered to be recognized by the Minister where such entity qualifies as an eligible public research centre for the purposes of Division II.1 of Chapter III.1 of Title III of Book IX.”

33. Section 261.4 of the Act is amended

(1) by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

“*i.* subparagraph *iii* of subparagraph *a* of the second paragraph of section 444 applied,”;

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

“*i.* subparagraph *iii* of subparagraph *a* of the second paragraph of section 450 applied,”.

34. (1) Section 333.9 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph 1 of subparagraph *ii* of subparagraph *b* by the following subparagraph:

“(1) under which the vendor or the vendor's eligible corporation disposes of property (other than property to which subparagraph *i* or subparagraph 2 of this subparagraph *ii* applies) to the purchaser, or the purchaser's eligible corporation, for consideration that is received or receivable by the vendor, or the vendor's eligible corporation, as the case may be, or”;

(2) by replacing subparagraph 1 of subparagraph ii of subparagraph *c* by the following subparagraph:

“(1) under which the vendor or the vendor’s eligible corporation disposes of property (other than property to which subparagraph i or subparagraph 2 of this subparagraph ii applies) to the eligible individual, or the eligible individual’s eligible corporation, for consideration that is received or receivable by the vendor, or the vendor’s eligible corporation, as the case may be, or”;

(3) by inserting “where applicable,” before “a valid” in subparagraph *g*.

(2) Subsection 1 applies in respect of a restrictive covenant granted after 15 September 2016.

35. (1) Section 336 of the Act is amended

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

“(*d*) an amount described in any of paragraphs *a*, *c*, *c.1* and *e* to *e.6* of section 311 or in section 311.1 or 311.2, as that section read before being repealed, the amount of any pension, supplement or allowance paid under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9) or the amount of any benefit paid under the Act respecting the Québec Pension Plan (chapter R-9) or a similar plan within the meaning of that Act, received by an individual and included in computing the individual’s income for the year or a preceding taxation year, to the extent of the amount repaid by the individual in the year otherwise than because of Part VII of the Unemployment Insurance Act (Revised Statutes of Canada, 1985, chapter U-1), Part VII of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), Part I.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or section 8 of the Canada Recovery Benefits Act (Statutes of Canada, 2020, chapter 12, section 2), except if the tax, interest and penalties that may reasonably be attributed to that amount have been remitted under section 94.0.4 of the Tax Administration Act (chapter A-6.002)”;

(2) by inserting the following paragraph after paragraph *d.1*:

“(*d.1.0.1*) any amount the taxpayer is required to pay on or before the taxpayer’s balance-due day for the year as a benefit repayment under section 8 of the Canada Recovery Benefits Act, to the extent that the amount was not deductible in computing the taxpayer’s income for any preceding taxation year”;

(2) Subsection 1 has effect from 27 September 2020.

36. (1) Section 358.0.1 of the Act is amended

(1) by replacing subparagraph iv of subparagraph *b* of the first paragraph by the following subparagraph:

“iv. the amount determined under the third paragraph, where the individual is attending a secondary school or taking a course offered by an educational institution referred to in section 358.0.2, as a student enrolled in an educational program;”;

(2) by replacing subparagraph i of subparagraph *a* of the second paragraph by the following subparagraph:

“i. was paid to enable the individual to perform the duties of an office or employment, to carry on a business either alone or as a partner actively engaged in the business, to carry on research or any similar work in respect of which the individual received a grant, or to attend a secondary school or take a course offered by an educational institution referred to in section 358.0.2, as a student enrolled in an educational program;”;

(3) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) the product obtained by multiplying \$375 by the number of weeks in the year during which the individual attends the secondary school or takes a course offered by the educational institution; and”.

(2) Subsection 1 applies in respect of an amount paid after 31 December 2019.

37. (1) Section 393.1 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) subparagraph *b* of the first paragraph of section 418.7;”.

(2) Subsection 1 has effect from 21 June 2019.

38. (1) The Act is amended by inserting the following section after section 412.1:

“**412.2.** In this chapter, an accelerated Canadian development expense of a taxpayer means any cost or expense incurred by the taxpayer in a taxation year, if

(a) the cost or expense qualifies as a Canadian development expense at the time it is incurred, other than

i. an expense in respect of which the taxpayer is a corporation referred to in section 418.19, and

ii. a cost in respect of a Canadian resource property acquired by the taxpayer, or a partnership of which the taxpayer is a member, from a person or partnership with whom or which the taxpayer does not deal at arm's length;

(b) the cost or expense is incurred after 20 November 2018 and before 1 January 2028, other than expenses deemed to have been incurred on 31 December 2027 because of the application of section 359.8; and

(c) where the Canadian development expense is deemed to be a Canadian development expense incurred by the taxpayer because of the application of paragraph *a* of section 359.5, the cost or expense is an amount renounced under an agreement entered into after 20 November 2018.”

(2) Subsection 1 has effect from 21 June 2019.

39. (1) Section 413 of the Act is replaced by the following section:

“**413.** A development corporation carrying on an oil business may deduct, in computing its income for a taxation year, an amount not exceeding the aggregate of its cumulative Canadian development expenses incurred in Québec at the end of the year and the amount by which the aggregate determined under subparagraph *i* of paragraph *b* of section 418.31.1 in respect of the corporation for the year in relation to its cumulative Canadian development expenses incurred in Québec exceeds the amount that would be determined in respect of the corporation for the year under paragraph *e* of section 330 in relation to such expenses if the aggregate last referred to in that paragraph *e* were not taken into account, and an amount not exceeding the aggregate of

(a) the lesser of

i. the aggregate of its other cumulative Canadian development expenses at the end of the year and the amount by which the aggregate determined under subparagraph *i* of paragraph *b* of section 418.31.1 in respect of the corporation for the year in relation to its other cumulative Canadian development expenses exceeds the amount that would be determined in respect of the corporation for the year under paragraph *e* of section 330 in relation to such expenses if the aggregate last referred to in that paragraph *e* were not taken into account, and

ii. the amount by which the amount determined under subparagraph *ii* of subparagraph *a* of the first paragraph of section 418.7 exceeds the amount determined under subparagraph *i* of that subparagraph *a*;

(b) the lesser of

i. the amount by which the amount determined under subparagraph *i* of subparagraph *a* exceeds the amount determined under subparagraph *ii* of that subparagraph *a*, and

ii. the amount by which the aggregate of all amounts each of which is an amount included in computing its income for the year by reason of the disposition, in the year, of a property included in its inventory under section 419, and acquired by the corporation under circumstances described in paragraph *e* of section 395 or 408, or an amount included, in computing its income, under paragraph *e* of section 87 to the extent that such amount relates to that property, exceeds the aggregate of all amounts deducted as a reserve in computing its income for the year under section 153 to the extent that the reserve relates to such property;

(c) 30% of the amount by which the amount determined under subparagraph *i* of subparagraph *b* exceeds the amount determined under subparagraph *ii* of that subparagraph *b*; and

(d) the amount determined by the formula

$$A \times (B - C).$$

Any other taxpayer may deduct, in computing income for a taxation year in respect of an oil business, an amount not exceeding the aggregate of the amounts that would be determined in respect of the taxpayer under subparagraphs *a* to *d* of the first paragraph, if no reference were made to “other” in subparagraph *i* of that subparagraph *a* and to “, other than Canadian development expenses incurred in Québec,” in subparagraph *b* of the third paragraph and subparagraphs *a* to *c* of the fourth paragraph.

In the formula in subparagraph *d* of the first paragraph,

(a) A is

i. where the taxation year ends before 1 January 2024, 15%,

ii. where the taxation year begins before 1 January 2024 and ends after 31 December 2023, the amount determined by the formula

$$15\% (D/E) + 7.5\% (F/E), \text{ and}$$

iii. where the taxation year begins after 31 December 2023, 7.5%;

(b) B is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation in the taxation year; and

(c) C is the amount determined by the formula

$$(G - H) - (I - J - K).$$

In the formulas in subparagraph ii of subparagraph *a* of the third paragraph and in subparagraph *c* of that paragraph,

(a) D is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation before 1 January 2024 and in the taxation year;

(b) E is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation in the taxation year;

(c) F is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation after 31 December 2023 and in the taxation year;

(d) G is the aggregate of the amounts referred to in paragraphs *a* to *j* of section 412 at the end of the taxation year;

(e) H is the aggregate of the amounts referred to in paragraphs *a* to *j* of section 412 at the beginning of the taxation year;

(f) I is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 411 at the end of the taxation year;

(g) J is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 411 at the end of the preceding taxation year; and

(h) K is the amount described in subparagraph *b* of the third paragraph.”

(2) Subsection 1 has effect from 21 June 2019.

40. (1) Section 414 of the Act is amended, in the second paragraph,

(1) by replacing the portion before subparagraph i of subparagraph *b* by the following:

“Any other taxpayer may deduct in respect of a mining business, in computing income for a taxation year, the aggregate of the taxpayer’s cumulative Canadian development expenses at the end of the year and the amount by which the aggregate determined under subparagraph i of paragraph *b* of section 418.31.1 in respect of the taxpayer for the year exceeds the amount that would be determined in respect of the taxpayer for the year under paragraph *e* of section 330 if the aggregate last referred to in that paragraph *e* were not taken into account, without exceeding the greater of

(a) the aggregate of the amounts that would be determined in respect of the taxpayer under subparagraphs *a* to *d* of the first paragraph of section 413, if no reference were made to “other” in subparagraph i of that subparagraph *a*

and to “, other than Canadian development expenses incurred in Québec,” in subparagraph *b* of the third paragraph of that section and subparagraphs *a* to *c* of the fourth paragraph of that section; and

(*b*) the amount by which the total of the aggregate of all amounts deducted in computing the taxpayer’s income for the year under section 357 in respect of a Canadian resource property or under section 358 and the aggregate of all amounts deducted for the year under section 88.4 of the Act respecting the application of the Taxation Act (chapter I-4), to the extent that that section refers to subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada, 1985, chapter 2, 5th Supplement), sections 418.16 to 418.19 and section 418.21, that can reasonably be attributed to the amounts referred to in subparagraphs *i* to *iii* for the year, is exceeded by the total, before any deduction under section 88.4 of the Act respecting the application of the Taxation Act or any of sections 359 to 419.6, of”;

(2) by replacing subparagraph *ii* of subparagraph *b* by the following subparagraph:

“*ii.* the aggregate of the amounts included in computing the taxpayer’s income for the year under any of paragraphs *b*, *d* and *e* of section 330, other than any of the amounts referred to in subparagraph *iii*, but to the extent that paragraph *b* of that section refers to section 357, only the amounts deducted in computing the taxpayer’s income under that section 357 for the preceding taxation year in respect of a Canadian resource property may be taken into consideration, and”.

(2) Subsection 1 has effect from 21 June 2019.

41. (1) Section 416 of the Act is replaced by the following section:

“**416.** For the purposes of section 413, Canadian development expenses and cumulative Canadian development expenses are incurred in Québec when they concern expenses that would be referred to in section 408 if “in Canada” were replaced wherever it appears in that section by “in Québec” and if paragraph *c* of section 408 applied only to a property which would be referred to in section 370 if “in Canada” were replaced wherever it appears in that section by “in Québec”.”

(2) Subsection 1 has effect from 21 June 2019.

42. (1) The Act is amended by inserting the following section after section 418.6.2:

“**418.6.3.** In this chapter, an accelerated Canadian oil and gas property expense of a taxpayer means any cost or expense incurred by the taxpayer in a taxation year, if

(a) the cost or expense qualifies as a Canadian oil and gas property expense at the time it is incurred, other than

i. an expense in respect of which the taxpayer is a corporation referred to in section 418.21, and

ii. a cost in respect of a Canadian resource property acquired by the taxpayer, or a partnership of which the taxpayer is a member, from a person or partnership with whom or which the taxpayer does not deal at arm's length; and

(b) the cost or expense is incurred after 20 November 2018 and before 1 January 2028.”

(2) Subsection 1 has effect from 21 June 2019.

43. (1) Section 418.7 of the Act is replaced by the following section:

“**418.7.** A taxpayer may deduct, in computing income for a taxation year, an amount not exceeding the aggregate of

(a) the lesser of

i. the aggregate of the taxpayer's cumulative Canadian oil and gas property expense at the end of the year and the amount by which the aggregate determined under subparagraph i of paragraph c of section 418.31.1 in respect of the taxpayer for the year exceeds the amount that would be determined in respect of the taxpayer for the year under section 418.12 if the aggregate last referred to in that section 418.12 were not taken into account, and

ii. the amount by which the aggregate of all amounts each of which is an amount included in computing the taxpayer's income for the year by reason of the disposition, in the year, of a property included in the taxpayer's inventory under section 419, and acquired by the taxpayer under circumstances described in paragraph c of section 418.2, or an amount included, in computing the taxpayer's income, under paragraph e of section 87 to the extent that such amount relates to that property, exceeds the aggregate of all amounts deducted as a reserve in computing the taxpayer's income for the year under section 153 to the extent that the reserve relates to such property;

(b) 10% of the amount by which the amount determined under subparagraph i of subparagraph a exceeds the amount determined under subparagraph ii of that subparagraph a; and

(c) the amount determined by the formula

$$A \times (B - C).$$

In the formula in subparagraph *c* of the first paragraph,

(a) A is

- i. where the taxation year ends before 1 January 2024, 5%,
- ii. where the taxation year begins before 1 January 2024 and ends after 31 December 2023, the amount determined by the formula

$5\% (D/E) + 2.5\% (F/E)$, and

- iii. where the taxation year begins after 31 December 2023, 2.5%;

(b) B is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer in the taxation year; and

(c) C is the amount determined by the formula

$(G - H) - (I - J - K)$.

In the formulas in subparagraph ii of subparagraph *a* of the second paragraph and in subparagraph *c* of that paragraph,

(a) D is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer before 1 January 2024 and in the taxation year;

(b) E is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer in the taxation year;

(c) F is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer after 31 December 2023 and in the taxation year;

(d) G is the aggregate of the amounts referred to in paragraphs *a* to *f* of section 418.6 at the end of the taxation year;

(e) H is the aggregate of the amounts referred to in paragraphs *a* to *f* of section 418.6 at the beginning of the taxation year;

(f) I is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 418.5 at the end of the taxation year;

(g) J is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 418.5 at the end of the preceding taxation year; and

(h) K is the amount described in subparagraph *b* of the second paragraph.”

(2) Subsection 1 has effect from 21 June 2019.

44. (1) Section 421.5 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“**421.5.** For the purposes of this Part, any interest paid or payable for a period by a person on borrowed money used to acquire a passenger vehicle or a zero-emission passenger vehicle or on an amount paid or payable for such an acquisition is deemed, in computing the income of the person for a taxation year, to be the lesser of the amount paid or payable and the amount determined by the formula”;

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“In the formula in the first paragraph,”.

(2) Paragraph 1 of subsection 1 has effect from 19 March 2019.

45. (1) The Act is amended by inserting the following section after section 421.7:

“**421.7.1.** Where a person owns a zero-emission passenger vehicle jointly with one or more other persons, any reference in paragraph *d.5* of section 99 to the prescribed amount and in section 421.5 to the amount of \$250 or such other amount as may be prescribed for the purposes of section 421.5 is to be read as a reference to that proportion of each of those amounts that the fair market value of the first-mentioned person’s right in the vehicle is of the fair market value of the rights in the vehicle of all those persons.”

(2) Subsection 1 has effect from 19 March 2019.

46. Section 525.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where section 518 applies in respect of the disposition of depreciable property of a prescribed class of a taxpayer that is a passenger vehicle to which paragraph *d.3* of section 99 applies and the taxpayer and the corporation to which the property is disposed of do not deal with each other at arm’s length, the amount referred to in section 521.2 in respect of the property or, where section 522 applies thereto, the amount agreed on in respect of the property in the prescribed form, is deemed to be equal to the undepreciated capital cost to the taxpayer of the class immediately before the disposition, minus, where applicable, the amount deducted by the taxpayer under paragraph *a* of section 130 in respect of the passenger vehicle in computing the taxpayer’s income for the taxation year in which the passenger vehicle was disposed of by the taxpayer.”

47. (1) The Act is amended by inserting the following section after section 525.1:

“525.2. Where section 518 applies in respect of the disposition of depreciable property of a prescribed class of a taxpayer that is a zero-emission passenger vehicle to which paragraph *d.5* of section 99 applies and the taxpayer and the corporation to which the property is disposed of do not deal with each other at arm’s length, the amount referred to in section 521.2 in respect of the property or, where section 522 applies thereto, the amount agreed on in respect of the property in the prescribed form, is deemed to be equal to the cost amount to the taxpayer of the vehicle immediately before the disposition.

However, for the purposes of section 41.0.1, the cost to the corporation of the vehicle is deemed to be an amount equal to its fair market value immediately before the disposition.”

(2) Subsection 1 has effect from 19 March 2019.

48. (1) Section 614 of the Act is amended by replacing “section 525.1” in subparagraph i of subparagraph *a* of the second paragraph by “sections 525.1 and 525.2”.

(2) Subsection 1 has effect from 19 March 2019.

49. Section 726.6 of the Act is amended by replacing “désigne” in the portion before subparagraph i of subparagraphs *a.0.2* and *a.5* of the first paragraph in the French text by “:”.

50. Section 726.29 of the Act is amended by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

“(a) an amalgamation, within the meaning of section 544, an amalgamation by absorption, within the meaning of Division III of Chapter XXI of Title I of the Cooperatives Act (chapter C-67.2), or a winding-up of the cooperative or federation of cooperatives, if, as a consequence of the amalgamation or winding-up, the member receives from another cooperative or federation of cooperatives a new preferred share issued by the other cooperative or federation of cooperatives, as the case may be, to replace the preferred share so disposed of; and”.

51. Section 728.0.1 of the Act is amended

(1) by replacing subparagraph ii of paragraph *a* by the following subparagraph:

“ii. the aggregate of the amounts deducted by the taxpayer in computing the taxpayer’s taxable income for the year under sections 726.4.1, 726.4.3 to 726.4.7, 726.28 and 729, and Titles VI.5 and VI.5.1, or that the taxpayer could have so deducted for the year under section 726.4.3 if the taxpayer’s income

had been sufficient for that purpose, and of the amounts deductible in computing the taxpayer's taxable income for the year under any of sections 725, 725.0.3, 725.1.1, 725.1.2, 725.2 to 725.5, 738 to 746 and 845, and”;

(2) by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) the amount by which, for the year, in respect of the taxpayer, the total of the aggregate of the amounts determined under paragraphs *a* and *b* of section 28, the portion of the amount determined under section 737.0.1 that does not exceed the amount determined under any of paragraphs *b*, *c*, *c.1*, *c.2* and *d*, as the case may be, of the definition of “additional investment expense” in section 336.5 and the aggregate of all amounts each of which is an amount the taxpayer is required to include in computing the taxpayer's taxable income under section 726.29, exceeds the aggregate of”.

52. Section 733.0.4 of the Act is repealed.

53. (1) Section 740.4.2 of the Act is amended by striking out “because of the synthetic equity arrangement or a specified synthetic equity arrangement” in paragraph *b*.

(2) Subsection 1 applies in respect of a dividend that is paid or becomes payable after 26 February 2018.

54. (1) Section 740.4.3 of the Act is amended

(1) by replacing subparagraph *ii* of paragraph *a* by the following subparagraph:

“*ii.* all or substantially all of the counterparty's or affiliated counterparty's risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2 has not been eliminated and cannot reasonably be expected by it to be eliminated;”;

(2) by replacing subparagraph 2 of subparagraph *iii* of paragraph *b* by the following subparagraph:

“(2) all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2 has not been eliminated and cannot reasonably be expected by it to be eliminated;”;

(3) by replacing subparagraph 2 of subparagraph *iii* of paragraph *c* by the following subparagraph:

“(2) all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2 has not been eliminated and cannot reasonably be expected by it to be eliminated; or”.

(2) Subsection 1 applies in respect of a dividend that is paid or becomes payable after 26 February 2018.

55. (1) Section 740.4.4 of the Act is replaced by the following section:

“**740.4.4.** If, at a time during a particular period referred to in section 740.4.2, a counterparty, specified counterparty, affiliated counterparty or affiliated specified counterparty reasonably expects to become a tax-indifferent investor or, if it has provided a representation described in subparagraph ii of paragraph *a* of section 740.4.3 or subparagraph 2 of subparagraph iii of paragraph *b* or *c* of that section in respect of a share, that all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share will be eliminated, the particular period for which it has provided a representation in respect of the share is deemed to end at that time.”

(2) Subsection 1 applies in respect of a dividend that is paid or becomes payable after 26 February 2018.

56. (1) Section 752.0.11.1 of the Act, amended by section 88 of chapter 14 of the statutes of 2021, is again amended by replacing all occurrences of “un infirmier praticien spécialisé” in subparagraph i of paragraph *o.7* and subparagraphs i and ii of paragraph *o.9* in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

57. (1) Section 752.0.13.1 of the Act is amended by inserting “or a specialized nurse practitioner” after “physician” in the first paragraph.

(2) Subsection 1 has effect from 25 January 2021.

58. (1) Section 752.0.13.1.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“An individual who moves from a former residence situated in Québec at which the individual ordinarily lived to a new residence, at which the individual ordinarily lives, situated in Québec not more than 80 kilometres from a health establishment situated in Québec so that a particular person referred to in section 752.0.13.2 may obtain, at that establishment, medical care not available in Québec within 200 kilometres of the locality in which the former residence of the individual is situated, may deduct from the individual’s tax otherwise payable for a taxation year under this Part an amount equal to the amount obtained by multiplying 20% by the amount of the moving expenses referred to in the second paragraph paid in the year by the individual or the individual’s legal representatives in respect of the move, if the individual files with the Minister the prescribed form whereon a physician or a specialized nurse practitioner certifies that the medical care may reasonably be expected to last at least six months and whereon that same health professional and the director general, or the director general’s delegate in that respect, of a health establishment

that is in the area in which the former residence of the individual is situated certify that care equivalent or virtually equivalent to that obtained is not available in Québec within 200 kilometres of the locality where the former residence of the individual is situated.”

(2) Subsection 1 has effect from 25 January 2021.

59. (1) Section 752.0.14 of the Act is amended by replacing all occurrences of “un infirmier praticien spécialisé” in subparagraphs *b* and *b.1* of the first paragraph in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

60. (1) Section 752.0.17 of the Act is amended by inserting “or a specialized nurse practitioner” after “physician” in subparagraph ii of subparagraph *b* of the first paragraph.

(2) Subsection 1 has effect from 25 January 2021.

61. (1) Section 752.0.18 of the Act is amended by replacing “un infirmier praticien spécialisé” in the third paragraph in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

62. (1) Section 752.0.18.10 of the Act is amended by replacing the portion of paragraph *a* before subparagraph i by the following:

“(a) the amount obtained by multiplying 8% by the amount by which the total of the amount deemed to have been paid by the individual under subsection 1 of section 122.91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the year and the amount determined for the year under subparagraph *a* of the first paragraph of section 752.0.18.13.1 is exceeded by the aggregate of”.

(2) Subsection 1 has effect from 1 January 2019.

63. Section 766.3.3 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph ii of paragraph *e* of the definition of “split income” in the first paragraph by the following subparagraph:

“(2) a property in respect of which the conditions of the third paragraph are met.”;

(2) by adding the following paragraph at the end:

“The conditions to which subparagraph 2 of subparagraph ii of paragraph *e* of the definition of “split income” in the first paragraph refers in respect of a property are as follows:

(a) the property is an interest in a partnership, an interest as a beneficiary under a trust (other than a mutual fund trust or a trust described in section 851.25) or a debt obligation (other than a debt obligation described in subparagraph ii of paragraph *d* of the definition of “split income”); and

(b) either an amount is included, in respect of the property, in the individual’s split income for the year or an earlier taxation year, or all or any part of the fair market value of the property, immediately before the disposition referred to in subparagraph 1 or 2 of subparagraph i of paragraph *e* of the definition of “split income”, is derived, directly or indirectly, from a share described in subparagraph 1 of subparagraph ii of that paragraph *e*.”

64. Section 771.2.1.2.2 of the Act, amended by section 92 of chapter 14 of the statutes of 2021, is again amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph,

(a) where the number of days in the partnership’s fiscal period is less than 365, the number of remunerated hours determined in respect of the partnership’s employees in the fiscal period is deemed to be equal to the product obtained by multiplying that number otherwise determined by the proportion that 365 is of the number of days in the fiscal period; and

(b) where the period that begins on 15 March 2020 and ends on 29 June 2020 (in this subparagraph referred to as the “period of closure”) is included, in whole or in part, in the partnership’s fiscal period, the number of remunerated hours determined in respect of the partnership’s employees in the fiscal period is deemed to be equal to the product obtained by multiplying that number, otherwise determined and without reference to subparagraph *a*, by the proportion that 365 is of the amount by which the number of days in the fiscal period exceeds the number of days in the period of closure that are included in the fiscal period.”

65. (1) Section 772.2 of the Act is amended by replacing “776.1.35” in the definition of “tax otherwise payable” by “776.1.41”.

(2) Subsection 1 has effect from 1 January 2021.

66. (1) Section 776.1.27 of the Act is amended by replacing the definition of “non-government assistance” by the following definition:

““non-government assistance” means an amount that would be included in computing a taxpayer’s income because of paragraph *w* of section 87, if that paragraph were read without reference to its subparagraphs *i* to *iii* and *v*, except a deduction under this Title in computing tax payable under this Part;”.

(2) Subsection 1 applies in respect of an amount of assistance granted after 6 November 2020.

67. (1) The Act is amended by inserting the following Title after section 776.1.35:

“TITLE III.6

“TAX CREDIT TO FOSTER SYNERGY BETWEEN QUÉBEC BUSINESSES

“776.1.36. In this Title,

“authorized investment certificate” held by a corporation means a certificate that was issued to the corporation for the purposes of this Title;

“eligible investment” of a qualified investor for a taxation year in a corporation in relation to an authorized investment certificate held by the corporation means the aggregate of all amounts each of which is an amount paid in the year to the corporation by the qualified investor for the acquisition, in the year, of a share of the capital stock of the corporation in relation to that certificate, where

(a) the share issued to the qualified investor, at the time of acquisition, is a common share having full voting rights under all circumstances;

(b) the share is acquired by the qualified investor as first purchaser;

(c) the share is fully paid-up, at the time of acquisition, for consideration in money equal to its fair market value at that time;

(d) the authorized investment certificate is valid at the time the share is issued;

(e) the qualified investor disposed of no other share of the capital stock of the corporation on the day the share was issued or in the 24 months preceding that day;

(f) the qualified investor and the corporation are dealing at arm’s length with each other at the time the share is issued;

(g) the qualified investor and the corporation are not associated with each other in the year; and

(h) the qualified investor neither disposed of nor exchanged the share in the year, except in the following cases:

- i. bankruptcy or insolvency of the qualified investor or the corporation,
- ii. unilateral redemption of the share by the corporation, or
- iii. redemption of the share by the corporation at the qualified investor's request where the law confers on the qualified investor the right to demand that all its shares be redeemed;

“excluded investor” for a taxation year means

- (a) a specified financial institution at any time in the year;
- (b) an investment corporation for the year;
- (c) a mortgage investment corporation for the year;
- (d) a mutual fund corporation at any time in the year;
- (e) a corporation whose principal business for the year is
 - i. the leasing, rental, development or sale of immovable property owned by it,
 - ii. the making of loans or investment of funds in the form of shares of the capital stock of other corporations, notes, hypothecary claims, mortgages, debentures, bills, bonds or other similar obligations, or
 - iii. any combination of the activities described in subparagraphs i and ii;
- (f) a corporation that is exempt from tax for the year under Book VIII; or
- (g) a corporation that would be exempt from tax for the year under section 985, but for section 192;

“qualified investor” for a taxation year means a corporation (other than an excluded investor for the year) that, in the year, carries on a business in Québec and has an establishment in Québec;

“unused portion of the tax credit” of a qualified investor for a taxation year means the amount by which the maximum amount that the qualified investor could deduct under section 776.1.38 for the year if it had sufficient tax payable under this Part for that year exceeds the tax payable by the qualified investor for the year under this Part, determined before the application of that section and of the second paragraph of section 776.1.39.

For the purposes of the definition of “eligible investment” in the first paragraph, the amount of a qualified investor’s eligible investment for a taxation year in a corporation in relation to an authorized investment certificate may not be greater than the amount by which the lesser of the amount of the authorized investment specified in the authorized investment certificate of which the qualified investor obtained a copy in accordance with subparagraph *b* of the second paragraph of section 776.1.38 and the portion of such an amount that the corporation assigned to the qualified investor exceeds the amount of the qualified investor’s eligible investment for a preceding taxation year in the corporation in relation to the authorized investment certificate.

“776.1.37. For the purposes of this Title and Part III.6.7, where a qualified investor has an eligible investment for a taxation year in a particular corporation in relation to an authorized investment certificate, the particular corporation is amalgamated with one or more other corporations, and the qualified investor receives a share of the capital stock of the corporation resulting from the amalgamation (in this section referred to as the “new share”) in exchange for a share of the capital stock of the particular corporation that was acquired in connection with the eligible investment (in this section referred to as the “exchanged share”), the new share is deemed to be the same share as the exchanged share, provided the new share is a common share having full voting rights under all circumstances and the qualified investor receives no other consideration for the new share.

“776.1.38. A qualified investor for a taxation year that, on or before the day that is 12 months after the qualified investor’s filing-due date for that year, encloses the documents described in the second paragraph with the fiscal return it is required to file under section 1000 for the year may deduct from its tax payable under this Part for that year, determined before the application of this section and of the second paragraph of section 776.1.39, an amount equal to 30% of the lesser of \$750,000 and the aggregate of all amounts each of which is its eligible investment for the year in a corporation in relation to an authorized investment certificate.

The documents to which the first paragraph refers are the following:

- (a) the prescribed form containing prescribed information;
- (b) a copy of the authorized investment certificate relating to each of the qualified investor’s eligible investments for the year in a corporation; and
- (c) a written confirmation from the authorized representative of the corporation holding the authorized investment certificate referred to in subparagraph *b* specifying the amount received from the qualified investor for the issue of shares of the capital stock of the corporation in relation to the certificate, the issue date of the shares and the portion of the amount of the authorized investment specified in the certificate that was assigned by the corporation to the qualified investor.

“776.1.39. A qualified investor for a taxation year may deduct from its tax payable under this Part for the year, determined before the application of this Title, the unused portions of the tax credit of the qualified investor for the 20 taxation years that precede that taxation year.

Similarly, a qualified investor for a taxation year ending after 31 December 2020 may deduct from its tax payable under this Part for that taxation year, determined before the application of this paragraph, the unused portions of the tax credit of the qualified investor for the three taxation years that follow that taxation year.

“776.1.40. No amount is deductible under section 776.1.39 in respect of an unused portion of the tax credit for a taxation year until the unused portions of the tax credit for the preceding taxation years that are deductible have been deducted.

In addition, an unused portion of the tax credit may be deducted for a taxation year under section 776.1.39 only to the extent that it exceeds the aggregate of the amounts deducted in its respect for the preceding taxation years under that section.

“776.1.41. For the purpose of computing the amount that a corporation may deduct under section 776.1.39 for a particular taxation year described in the second paragraph and a subsequent taxation year, in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the particular taxation year, the unused portion of the tax credit of the corporation, otherwise determined, is to be reduced by the amount determined under the third paragraph where, in relation to an eligible investment that the corporation made in another corporation in the particular preceding year,

(a) the corporation and the other corporation are associated with each other in the particular year; or

(b) in the particular year, the corporation disposed of or exchanged a share of the capital stock of the other corporation acquired in connection with the eligible investment, otherwise than by reason of the corporation’s or the other corporation’s bankruptcy or insolvency, the unilateral redemption of the share by the other corporation, or the redemption of the share by the other corporation at the corporation’s request where the law confers on it the right to demand that all its shares be redeemed.

The particular taxation year to which the first paragraph refers is

(a) in the case provided for in subparagraph *a* of the first paragraph, a taxation year that begins in the 48-month period following the end of the taxation year in which a share was acquired in connection with the eligible investment; or

(b) in the case provided for in subparagraph *b* of the first paragraph, the taxation year that includes the day on which the corporation disposed of or exchanged the share, provided that day occurs in the 60-month period that begins on the day on which the share is issued.

The amount to which the first paragraph refers is the amount by which the maximum amount that the corporation could have deducted under section 776.1.38 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year exceeds

(a) in the case provided for in subparagraph *a* of the first paragraph, the aggregate of

i. the maximum amount that the corporation could have deducted under section 776.1.38 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year and if no reference were made to any particular eligible investment of the corporation in a corporation with which it becomes associated, under circumstances described in the first paragraph, at any time in the particular year, and

ii. any portion—that may reasonably be considered as relating to a particular eligible investment—of the aggregate of all amounts each of which is a tax that the corporation would be required to pay for the particular taxation year, or would have been required to pay for a preceding taxation year, if the amount determined under subparagraph *b* of the second paragraph of sections 1129.27.28 and 1129.27.29 were nil; or

(b) in the case provided for in subparagraph *b* of the first paragraph, the aggregate of

i. the maximum amount that the corporation could have deducted under section 776.1.38 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year and if, for the purposes of the definition of “eligible investment” in the first paragraph of section 776.1.36 for the preceding taxation year, no reference were made to any amount paid for the acquisition of a share referred to in that subparagraph *b* of the capital stock of another corporation, unless section 1129.27.29 applies to the corporation for the particular taxation year or applied to the corporation for a taxation year preceding the particular year, and

ii. any portion—that may reasonably be considered as relating to an eligible investment for the particular preceding taxation year—of the aggregate of all amounts each of which is a tax that the corporation would be required to pay for the particular taxation year, or would have been required to pay for a preceding taxation year, if the amount determined under subparagraph *b* of the second paragraph of section 1129.27.28 were nil.

For the purpose of computing the amount that the corporation may deduct under section 776.1.39 for the particular taxation year in respect of the unused portion of the tax credit of the corporation for a taxation year other than the particular preceding taxation year, the corporation is deemed to have deducted under that section for the taxation years preceding the particular taxation year in respect of the unused portions of the tax credit of the corporation for the taxation years other than the particular preceding taxation year that are deductible for the particular taxation year, in addition to any other amount deducted or deemed to be deducted, an amount equal to the amount by which the amount determined under subparagraph *a* or *b* of the third paragraph, as the case may be, exceeds the amount by which the unused portion of the tax credit of the corporation for the particular preceding taxation year, determined before the application of this section, exceeds the aggregate of the amounts deducted by the corporation under section 776.1.39 for the taxation years preceding the particular taxation year in respect of the unused portion of the tax credit.”

(2) Subsection 1 applies in respect of an eligible investment made after 31 December 2020.

68. (1) Section 776.41.21 of the Act is amended by replacing subparagraph *i* of subparagraph *a* of the second paragraph by the following subparagraph:

“*i.* for a taxation year subsequent to the taxation year 2013, the amount obtained by multiplying 8% by the amount by which the amount deemed to have been paid by the individual under subsection 1 of section 122.91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the year is exceeded by the aggregate of all amounts each of which is either the amount of the person’s tuition fees that are paid in respect of the year and referred to in subparagraph *i* of paragraph *a* of section 752.0.18.10 or the amount of the person’s examination fees that are paid in respect of the year and referred to in any of subparagraphs *ii* to *iv* of that paragraph *a*, or”.

(2) Subsection 1 has effect from 1 January 2019.

69. Section 851.30 of the Act is amended by replacing “à même” in the portion before the formula in the first paragraph in the French text by “sur”.

70. (1) Section 851.31 of the Act is replaced by the following section:

“**851.31.** If, for a taxation year, a trust referred to in section 851.25, in respect of a congregation, makes the election referred to in the first paragraph of section 851.28, the following rules apply:

(*a*) the member of each family at the end of the taxation year (referred to as a “designated member” for the purposes of subsection 2 of section 143 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the trust for the year) is deemed to have supported the other

members of the family during the year and the other members of the family are deemed to have been wholly dependent on the designated member for support during the year; and

(b) if the trust earns income from a business in the taxation year, the portion of the amount payable in the year to a particular participating member of the congregation out of the income of the trust under section 851.30 that can reasonably be considered to relate to that income from a business is deemed to be income from a business carried on by the particular participating member.”

(2) Subsection 1 applies from the taxation year 2014.

71. (1) Section 905.0.3 of the Act is amended by replacing “un infirmier praticien spécialisé” in the portion of the definition of “année déterminée” in the first paragraph before paragraph *a* in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

72. (1) Section 905.0.4.1 of the Act is amended by replacing “un infirmier praticien spécialisé” and “l’infirmier praticien spécialisé” in the first paragraph in the French text by “une infirmière praticienne spécialisée” and “l’infirmière praticienne spécialisée”, respectively.

(2) Subsection 1 has effect from 25 January 2021.

73. Section 961.17 of the Act is amended by striking out “separation” in the portion of subparagraph *b* of the second paragraph before subparagraph *i*.

74. Section 965.0.9 of the Act is amended by striking out “separation” in paragraph *b*.

75. Section 965.0.35 of the Act is amended by striking out “separation” in subparagraph ii of paragraph *b*.

76. (1) Section 985.1 of the Act is amended

(1) by inserting “, l’expression” after “chapitre” in the portion before paragraph *a* in the French text;

(2) by inserting the following paragraph before paragraph *a*:

“(0.a) “charitable activities” includes public policy dialogue and development activities carried on in furtherance of a charitable purpose;”;

(3) by inserting the following paragraph after paragraph *c*:

“(c.1) “charitable purposes” includes the disbursement of funds to a qualified donee;”;

(4) by replacing paragraph *d* by the following paragraph:

“(d) “charitable foundation” means a corporation or trust, other than a charitable organization, constituted and operated exclusively for charitable purposes, if no part of the income of such corporation or trust is payable to, or is otherwise available for the personal benefit of, any proprietor, member, shareholder, trustee or settlor of the corporation or trust;”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case they have effect from 1 January 2008.

(3) Paragraphs 3 and 4 of subsection 1 have effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case they have effect from 29 June 2012.

77. (1) Section 985.1.2 of the Act is amended by inserting the following paragraph after paragraph *a*:

“(a.1) the organization is constituted and operated exclusively for charitable purposes;”.

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 1 January 2008.

78. (1) Section 985.2 of the Act is amended by replacing paragraphs *b* to *d* by the following paragraphs:

“(b) in a taxation year, it disburses part of its income to qualified donees and the amount of such disbursement does not exceed 50% of its income for that year;

“(c) it disburses part of its income to a registered charity that is deemed to be a charity associated with it under section 985.3; or

“(d) it pays to a qualified donee an amount that is not paid out of the income of the charitable organization.”

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 29 June 2012.

79. (1) Sections 985.2.1 to 985.2.4 of the Act are replaced by the following sections:

“985.2.1. For the purposes of paragraph *b* of sections 985.6 and 985.7, subparagraph *b* of the first paragraph of section 985.8 and section 985.21, a designated gift is deemed to be neither an amount expended in a taxation year on charitable activities nor a gift made to a qualified donee.

“985.2.2. The Minister may, on application made to the Minister in prescribed form by a registered charity, specify an amount in respect of the charity for a taxation year and, for the purposes of paragraph *b* of sections 985.6 and 985.7 and subparagraph *b* of the first paragraph of section 985.8, that amount is deemed to be an amount expended by the charity in the year on charitable activities carried on by it.

“985.2.3. For the purposes of paragraph *d* of section 985.1, where a corporation or trust devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office, it is deemed not to be constituted and operated exclusively for charitable purposes.

“985.2.4. For the purposes of paragraph *g* of section 985.1, where an organization devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office, it is deemed not to be constituted and operated exclusively for charitable purposes.”

(2) Subsection 1, where it replaces sections 985.2.1, 985.2.3 and 985.2.4 of the Act, has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 1 January 2008.

80. (1) Section 985.2.5 of the Act is repealed.

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 29 June 2012.

81. (1) The Act is amended by inserting the following section after section 985.2.5:

“985.2.6. Subject to sections 985.2.3 and 985.2.4, public policy dialogue and development activities carried on by an organization, corporation or trust in support of its stated purposes are deemed to be carried on exclusively in furtherance of those purposes.”

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 1 January 2008.

82. Section 985.20 of the Act is replaced by the following section:

“985.20. Where a registered charity has expended a disbursement excess for a taxation year, the charity may, for the purpose of determining whether it complies with the requirements of paragraph *b* of section 985.6 or 985.7 or subparagraph *b* of the first paragraph of section 985.8, as the case may be, for the immediately preceding taxation year of the charity and five or less of its immediately subsequent taxation years, include, in computing the amounts

expended for charitable activities carried on by it and by way of gifts made by it to qualified donees, such portion of the disbursement excess for that taxation year as was not so included under this section for a previous taxation year.”

83. (1) Section 985.23.5 of the Act is replaced by the following section:

“985.23.5. A Canadian amateur athletic association or a Québec amateur athletic association that devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office is deemed not to devote that part of its resources to its exclusive purpose and exclusive function.”

(2) Subsection 1 has effect from 14 September 2018, except in respect of an association that is a registered Canadian amateur athletic association or a registered Québec amateur athletic association on 14 September 2018, in which case it has effect from 1 January 2012.

84. (1) The Act is amended by inserting the following chapter after section 985.26:

“CHAPTER III.2.1

“REGISTERED JOURNALISM ORGANIZATIONS

“985.26.1. Subject to the Minister’s power to revoke registration, a journalism organization validly registered as such under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is deemed to be also registered as such with the Minister.

“985.26.2. A registered journalism organization shall, within six months from the end of each of its taxation years and without notice or demand, file with the Minister an information return for the year in the prescribed form containing prescribed information.

“985.26.3. A registered journalism organization is exempt from tax.”

(2) Subsection 1 has effect from 1 January 2020.

85. (1) Section 985.36 of the Act is amended by replacing the definition of “recognized political education organization” in the first paragraph by the following definition:

““recognized political education organization” means a non-profit organization recognized by the Minister, on the recommendation of the Minister Responsible for Democratic Institutions and Electoral Reform, as having the mission to promote Québec sovereignty or Canadian unity through educational means and whose recognition is in force, other than a registered charity or a political party or an authority of such a party;”.

(2) Subsection 1 has effect from 19 August 2020.

86. (1) Section 999.2 of the Act is amended by inserting the following paragraph after paragraph *d*:

“(d.1) a registered journalism organization;”.

(2) Subsection 1 has effect from 1 January 2020.

87. (1) Section 999.3 of the Act is amended, in the first paragraph,

(1) by inserting “or a registered journalism organization” after “municipality” in subparagraph *c*;

(2) by replacing subparagraph *d* by the following subparagraph:

“(d) where the donee is a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association, the donee devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office;”;

(3) by striking out subparagraphs *e* and *f*.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2020.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018 and in respect of an association that is a registered Canadian amateur athletic association or a registered Québec amateur athletic association on that date, in which case they have effect from 29 June 2012.

88. (1) Section 999.3.1 of the Act is replaced by the following section:

“999.3.1. Where a registered charity, a registered Canadian amateur athletic association, a registered Québec amateur athletic association or a registered journalism organization fails to provide information in a prescribed form filed under section 985.22, 985.23.7 or 985.26.2, as the case may be, the Minister may give notice by registered mail to the charity, association or organization that its authority to issue a receipt in accordance with the regulations is suspended as of the eighth day that follows the day on which the notice is sent until such time as the Minister notifies the charity, association or organization that the Minister has received the required information in prescribed form.”

(2) Subsection 1 has effect from 1 January 2020.

89. (1) Section 1012.1 of the Act, amended by section 119 of chapter 14 of the statutes of 2021, is again amended by inserting the following paragraph after paragraph *d.1.0.0.3*:

“(d.1.0.0.4) section 776.1.39 in respect of the unused portion of the tax credit, within the meaning of section 776.1.36, for a subsequent taxation year;”.

(2) Subsection 1 has effect from 1 January 2021.

90. (1) The Act is amended by inserting the following section after section 1012.1.3:

“1012.1.4. Where section 1012 does not apply to a corporation, in relation to a particular taxation year, in respect of a particular amount referred to in paragraph *d.1.0.0.4* of section 1012.1 relating to the unused portion of the tax credit, within the meaning of section 776.1.36, of the corporation for a subsequent taxation year but would apply to the corporation if it were read without reference to “, on or before the taxpayer’s filing-due date for the subsequent taxation year in respect of that amount,”, section 1012 is, in relation to the particular taxation year and in respect of the particular amount, to be read as follows:

“1012. If a corporation has filed for a particular taxation year the fiscal return required by section 1000 and, in a subsequent taxation year, a particular amount referred to in paragraph *d.1.0.0.4* of section 1012.1, in respect of the unused portion of the tax credit, within the meaning of section 776.1.36, of the corporation for the subsequent taxation year is claimed as a deduction in computing the corporation’s tax payable for the particular taxation year by filing with the Minister, on or before the day that is 12 months after the corporation’s filing-due date for the subsequent taxation year, a prescribed form amending the fiscal return for the particular taxation year, the Minister shall, despite sections 1010 to 1011, for any relevant taxation year, other than a taxation year preceding the particular taxation year, redetermine the corporation’s tax to take into account the particular amount so claimed as a deduction.””

(2) Subsection 1 has effect from 1 January 2021.

91. (1) Section 1029.6.0.0.1 of the Act, amended by section 121 of chapter 14 of the statutes of 2021, is again amended

(1) by replacing the definition of “non-government assistance” in the first paragraph by the following definition:

““non-government assistance” means an amount that would be included in computing a taxpayer’s income because of paragraph *w* of section 87, if that paragraph were read without reference to its subparagraphs *i* to *iii* and *v*;”;

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“For the purposes of Divisions II.4 to II.6.0.8, II.6.0.9.1 to II.6.0.11, II.6.2, II.6.4.2.1, II.6.5, II.6.5.7 to II.6.5.9, II.6.6.6.1 to II.6.15 and II.23 to II.27, the following rules apply:”;

(3) by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) in the case of each of Divisions II.4.2, II.5.1.1 to II.5.1.3, II.5.2, II.6.0.1.8, II.6.0.1.10, II.6.0.1.11, II.6.0.10, II.6.0.11, II.6.2, II.6.4.2.1, II.6.5, II.6.5.7 to II.6.5.9, II.6.6.6.1, II.6.6.6.2, II.6.14.3 to II.6.14.5 and II.27, government assistance or non-government assistance does not include an amount deemed to have been paid to the Minister for a taxation year under that division;”;

(4) by inserting the following subparagraph after subparagraph *c* of the second paragraph:

“(c.1) in the case of Division II.6.0.0.1, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division, or

ii. the amount of financial assistance granted by the Société de développement des entreprises culturelles;”;

(5) by adding the following subparagraph at the end of subparagraph *e.2* of the second paragraph:

“iii. the amount of financial assistance granted by the Société de développement des entreprises culturelles;”;

(6) by replacing subparagraph *iv* of subparagraph *f* of the second paragraph by the following subparagraph:

“iv. the amount of financial assistance granted by the Société de développement des entreprises culturelles;”;

(7) by replacing “to II.6.0.1.6” in the portion of subparagraph *h* of the second paragraph before subparagraph *i* by “, II.6.0.1.3”;

(8) by replacing the third paragraph by the following paragraph:

“Subject to subparagraphs *c* to *f* of the second paragraph, government assistance includes the amount of any financial contribution in respect of a property that is a Québec film production, within the meaning of the first paragraph of section 1029.8.34, a qualified production, within the meaning of

the first paragraph of section 1029.8.36.0.0.1 or 1029.8.36.0.0.4, a qualified low-budget production, within the meaning of the first paragraph of section 1029.8.36.0.0.4, a qualified property, within the meaning of the first paragraph of section 1029.8.36.0.0.7, a qualified performance, within the meaning of the first paragraph of section 1029.8.36.0.0.10, an eligible work or an eligible group of works, within the meaning of the first paragraph of section 1029.8.36.0.0.13, that a corporation has received, is entitled to receive or may reasonably expect to receive from a government, municipality or other public authority, or a person or partnership that pays that contribution in circumstances where it is reasonable to conclude that the person or partnership would not have paid the contribution but for the amount that the person or partnership or another person or partnership received from a government, municipality or other public authority.”

(2) Paragraph 1 of subsection 1 applies in respect of an amount of assistance granted after 6 November 2020.

(3) Paragraph 3 of subsection 1, where it strikes out “II.6.0.0.1” in subparagraph *b* of the second paragraph of section 1029.6.0.0.1 of the Act, and paragraphs 4 to 6 and 8 of subsection 1 apply in respect of an amount of assistance granted after 31 March 2020.

92. Section 1029.6.0.1 of the Act, amended by section 122 of chapter 14 of the statutes of 2021, is again amended by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) where, in respect of a particular expenditure or particular costs, an amount is deducted in computing a taxpayer’s tax payable for a taxation year, is deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 to II.6.5.9 and II.6.14.2 to II.6.15 to have been paid to the Minister by the taxpayer, or is deemed under section 34.1.9 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, no other amount may be deemed to have been paid to the Minister by the taxpayer for any taxation year under any of those divisions, or be deemed to have been an overpayment to the Minister by the taxpayer under that section 34.1.9, in respect of all or part of a cost, an expenditure or costs included in the particular expenditure or the particular costs, except for, in the case of an amount deducted in computing a taxpayer’s tax payable for a taxation year under Title III.4 of Book V, an amount deemed to have been paid by the taxpayer for the year under Division II.6.0.1.9;

“(b) where it may reasonably be considered that all or a portion of a consideration paid or payable by a person or partnership under a particular contract relates to a particular expenditure or to particular costs and that the person or a member of the partnership may, for a taxation year, be deemed to have paid an amount to the Minister under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15, in respect of that expenditure or those costs, as the case may be, no amount may be deemed to have been paid to the Minister by another taxpayer for any taxation year under any of those divisions, or be

deemed to have been an overpayment to the Minister by another taxpayer under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec, in respect of all or part of a cost, an expenditure or costs incurred in performing the particular contract or any contract derived therefrom, that may reasonably be considered to relate to the particular expenditure or particular costs;”.

93. Section 1029.6.0.1.2.1 of the Act is replaced by the following section:

“1029.6.0.1.2.1. For the purposes of subparagraphs *a* and *b* of the first paragraph of section 1029.6.0.1, a particular expenditure or particular costs, in respect of which a particular amount is or may be deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by a taxpayer, or by a person or a member of a partnership, as the case may be, for a taxation year, or is deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, include the aggregate of the expenditures and costs taken into account, or to be taken into account, as the case may be, in computing the amount used as a basis for computing the particular amount.”

94. Section 1029.6.0.1.2.2 of the Act is amended

(1) by replacing subparagraph *i* of subparagraph *a* of the first paragraph by the following subparagraph:

“*i.* by reason of subparagraph *b* of the first paragraph of section 1029.6.0.1, no amount may, in respect of all or part of a cost, an expenditure or costs that constitute only a portion of the initial expenditure (in this section referred to as the “portion not qualifying for a tax credit”), be deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by a taxpayer for a taxation year, or be deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, or”;

(2) by replacing subparagraphs *b* and *c* of the first paragraph by the following subparagraphs:

“(b) but for this section and section 1029.6.0.1.2.3, a particular amount would be, in respect of the portion of the initial expenditure (in subparagraph *c* and the second paragraph referred to as the “portion qualifying for a tax credit”) that, where applicable, exceeds the portion not qualifying for a tax credit thereof, deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by the taxpayer for the year, or deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec to have been an overpayment to the Minister by the taxpayer; and

“(c) the portion qualifying for a tax credit of the initial expenditure is an expenditure in respect of which a particular maximum amount, which would correspond to a particular limit, in dollars, established on an annual, weekly

or hourly basis, or which, where applicable, would be obtained by multiplying, before the application of section 1029.6.0.1.2.3, that particular limit by a proportion or, successively, by more than one proportion, would be provided for by the division referred to in subparagraph *b* for the purpose of determining the amount used as a basis for computing the particular amount referred to in that subparagraph *b*.”;

(3) by striking out “or Division II.6.0.1.6,” in the second paragraph.

95. Section 1029.6.0.1.2.3 of the Act is amended

(1) by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) relate to an activity that is eligible, for the purposes, for the year, of any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 in respect of the taxpayer, such division being in this section referred to as the “applicable division”, and for the purposes, for any taxation year, of one or more other divisions among those divisions, each division then applicable, if any, being in this section referred to as the “applicable division”, or of Division II.6.6.6.1 or II.6.6.6.2, in respect of the taxpayer;”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) if a period is attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that applicable division, the portion of that expenditure that does not relate to that period is not to be taken into account;

“(b) if no period is attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that applicable division, no portion of that expenditure is to be taken into account; and”;

(3) by replacing subparagraphs i and ii of subparagraph *c* of the second paragraph by the following subparagraphs:

“i. if the second paragraph of section 1029.6.0.1.2.2 applies for the purposes, in respect of the expenditure entitling to more than one tax credit or of part of that expenditure, of that applicable division, the product obtained by multiplying the maximum amount then determined under that second paragraph in relation to that division by the proportion, not exceeding 1, that the period that is attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that division is of the part of the period to which the expenditure entitling to more than one tax credit is attributable that was considered as a numerator in the proportion referred to in that second paragraph in relation to that division, and

“ii. if subparagraph i does not apply, the product obtained by multiplying that maximum amount, otherwise determined, by the proportion that the period attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that applicable division, is of the part of the period to which the expenditure entitling to more than one tax credit is attributable that may reasonably be considered, for the purposes of that division, as having been devoted to the activity referred to in subparagraph *b* of the first paragraph in relation to that expenditure.”

96. Section 1029.6.0.1.2.4 of the Act is amended by replacing the portion before subparagraph *b* of the first paragraph by the following:

“**1029.6.0.1.2.4.** For the purposes of Divisions II.6.6.6.1 and II.6.6.6.2, the following rules apply:

(a) an expenditure, in respect of which no amount may, because of subparagraph *b* of the first paragraph of section 1029.6.0.1, be deemed under any of Divisions II to II.6.2, II.6.5 and II.6.14.2 to II.6.15 to have been paid to the Minister by a corporation for a taxation year, must, where it is a salary or wages paid by the corporation, be considered to be included in computing an expenditure in respect of which the corporation is deemed to have paid an amount to the Minister under this chapter for any taxation year;”.

97. (1) Section 1029.6.0.1.7 of the Act, amended by section 123 of chapter 14 of the statutes of 2021, is again amended by replacing the portion before paragraph *a* by the following:

“**1029.6.0.1.7.** In determining, for the purposes of this chapter, whether a person or a group of persons controls a corporation, whether persons or partnerships are related to each other or are not dealing with each other at arm’s length, whether a corporation or a partnership is associated with another corporation or partnership or whether a corporation is exempt from tax, the following rules apply:”.

(2) Subsection 1 applies to a taxation year or fiscal period that ends after 26 March 2015.

98. Section 1029.6.0.1.8 of the Act is replaced by the following section:

“**1029.6.0.1.8.** For the purposes of Divisions II, II.1, II.2.1, II.3.0.1, II.6 to II.6.0.0.5, II.6.0.1.2 to II.6.0.2, II.6.2, II.6.5, II.6.6.6.1, II.6.6.6.2 and II.6.15 and for the purpose of determining the salaries or wages a person, a partnership or any other entity has incurred or paid in respect of the person’s, partnership’s or entity’s employees for a particular period for particular activities or duties, the Minister may take into account the remuneration that would not otherwise be included in those salaries or wages that the person, partnership or entity has incurred or paid in respect of an employee while the employee was temporarily absent from the employee’s employment for reasons the Minister considers reasonable.”

99. Section 1029.6.0.1.8.1 of the Act is amended by striking out “1029.8.10, 1029.8.11,” in the second paragraph.

100. (1) Section 1029.6.0.6 of the Act, amended by section 124 of chapter 14 of the statutes of 2021, is again amended by striking out subparagraph *n* of the fourth paragraph.

(2) Subsection 1 has effect from 31 December 2019.

101. (1) Section 1029.6.0.7 of the Act, amended by section 125 of chapter 14 of the statutes of 2021, is again amended by replacing “*c, k* and *n*” in the second paragraph by “*c* and *k*”.

(2) Subsection 1 has effect from 2 June 2021. In addition, where section 1029.6.0.7 of the Act applies after 30 December 2019, the second paragraph of that section is to be read as if “*h, k* and *n*” were replaced by “*h* and *k*”.

102. Section 1029.7 of the Act is amended by replacing subparagraph ii of subparagraph *b* of the third paragraph by the following subparagraph:

“ii. all or part of an amount that can reasonably be considered to be an expenditure in respect of scientific research and experimental development made in Québec by virtue of an agreement in respect of which section 1029.8.16.1.4 applies.”

103. Section 1029.8 of the Act is amended by replacing subparagraph ii of subparagraph *b* of the third paragraph by the following subparagraph:

“ii. all or part of an amount that can reasonably be considered to be an expenditure in respect of scientific research and experimental development made in Québec by virtue of an agreement in respect of which section 1029.8.16.1.5 applies.”

104. Section 1029.8.6 of the Act is amended by striking out the third paragraph.

105. Section 1029.8.7 of the Act is amended by striking out the third paragraph.

106. Division II.3 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.9.1 to 1029.8.16.1, is repealed.

107. Section 1029.8.18 of the Act is amended, in the first paragraph,

(1) by striking out “1029.8.10, 1029.8.11,” in the portion before subparagraph *a* and by replacing “any of sections 1029.8.10, 1029.8.11, 1029.8.16.1.4 and” in subparagraph iv of subparagraph *c* by “section 1029.8.16.1.4 or”;

(2) by striking out “, 1029.8.10” in subparagraph *a*;

(3) by striking out “, 1029.8.11” in the portion of subparagraph *b* before subparagraph *i*.

108. Section 1029.8.18.0.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph *i* of subparagraph *b* by the following:

“1029.8.18.0.1. For the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by a taxpayer pursuant to section 1029.8.16.1.4 or 1029.8.16.1.5, the following rules apply:

(*a*) the prescribed proxy amount included in the amount of the qualified expenditure referred to in section 1029.8.16.1.4 must be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance that may reasonably be considered to be in respect of an expenditure, other than an expenditure referred to in subparagraph *c* of the first paragraph of section 230, that the taxpayer has received, is entitled to receive or can reasonably expect to receive on or before the taxpayer’s filing-due date for that taxation year; and

(*b*) the share of a taxpayer who is a member of a partnership of the prescribed proxy amount included in the amount of the qualified expenditure referred to in section 1029.8.16.1.5 must be reduced, where applicable.”.

109. Section 1029.8.18.1.3 of the Act is amended by striking out “, II.3” in the portion before paragraph *a*.

110. Section 1029.8.18.3 of the Act is amended by striking out “, II.3” in paragraph *a*.

111. Section 1029.8.19 of the Act is amended by striking out “1029.8.10, 1029.8.11,”.

112. Section 1029.8.19.1 of the Act is amended by striking out “1029.8.10, 1029.8.11,”.

113. Section 1029.8.19.2 of the Act is amended by striking out all occurrences of “1029.8.10, 1029.8.11,” in the first and seventh paragraphs.

114. Section 1029.8.19.3 of the Act is amended by striking out all occurrences of “1029.8.10, 1029.8.11,” in the first and third paragraphs.

115. Section 1029.8.19.6 of the Act is amended by replacing “in any of sections 1029.8.10, 1029.8.11, 1029.8.16.1.4 and” by “in section 1029.8.16.1.4 or”.

116. Section 1029.8.20 of the Act is amended by replacing “, 1029.8.9.0.3 and 1029.8.10” by “and 1029.8.9.0.3”.

- 117.** Section 1029.8.21.1 of the Act is amended by striking out “, II.3”.
- 118.** Section 1029.8.21.3.1 of the Act is amended by striking out “1029.8.10, 1029.8.11,”.
- 119.** Divisions II.6.0.1.6 and II.6.0.1.7 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.0.3.46 to 1029.8.36.0.3.71, are repealed.
- 120.** Section 1029.8.36.0.3.80 of the Act is amended by replacing subparagraph *a* of the sixth paragraph by the following subparagraph:
- “(a) a corporation that is deemed to have paid an amount to the Minister on account of its tax payable for a taxation year preceding the particular year under Division II.6.0.1.6, as it read before being repealed, or Division II.6.0.1.8 or II.6.0.3 or that is deemed, under section 34.1.9 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), to have made an overpayment to the Minister for that preceding year for the purposes of Division I of Chapter IV of that Act; or”.
- 121.** Divisions II.6.0.4 to II.6.0.7 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.0.38 to 1029.8.36.0.92, are repealed.
- 122.** Division II.6.4.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.53.10 to 1029.8.36.53.20, is repealed.
- 123.** Division II.6.5.3 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.59.12 to 1029.8.36.59.20, is repealed.
- 124.** Division II.6.5.6 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.59.35 to 1029.8.36.59.41, is repealed.
- 125.** Divisions II.6.6.1 to II.6.6.6 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.72.1 to 1029.8.36.72.81, are repealed.
- 126.** Section 1029.8.36.72.82.1 of the Act is amended
- (1) by inserting “as they read before being repealed,” after “II.6.6.6,” in the portion of the definition of “eligibility period” in the first paragraph before paragraph *a*;
- (2) by inserting “as they read before being repealed,” after “II.6.6.6,” in the third and fourth paragraphs;

(3) by adding the following paragraph at the end:

“In the definition of “eligible repayment of assistance” in the first paragraph, a reference to any section of the repealed divisions of Chapter III.1 of Title III of Book IX is a reference to that section, as it read before being repealed.”

127. (1) Section 1029.8.36.72.82.13 of the Act is amended

(1) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

““eligibility period” of a corporation means, subject to the third paragraph, the period that begins on 1 January of the first calendar year referred to in the first unrevoked qualification certificate issued to the corporation or deemed obtained by it, in relation to a recognized business, for the purposes of this division or, if the recognized business is referred to in any of paragraphs *b* and *d* to *f* of the definition of “eligible region”, for the purposes of Division II.6.6.4, as it read before being repealed, or Division II.6.6.6.1, and that ends on 31 December 2025;”;

(2) by replacing the portion of the definition of “base period” in the first paragraph before paragraph *b* by the following:

““base period” of a corporation means, subject to the fourth paragraph, the calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of this division or, where an unrevoked qualification certificate has been obtained by the corporation for the purposes of Division II.6.6.4, as it read before being repealed, or Division II.6.6.6.1, in relation to a recognized business described in paragraph *a* or *c* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1 or in paragraph *a.1* or *e* of that definition, enacted, respectively, by subparagraphs *i* and *ii* of subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, the earliest of the following calendar years that is before the first-mentioned calendar year:

(*a*) the calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of Division II.6.6.4, as it read before being repealed, or Division II.6.6.6.1, in relation to a recognized business described in any of paragraphs *a*, *b*, *c* and *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1 or in paragraph *a.1* or *e* of that definition, enacted, respectively, by subparagraphs *i* and *ii* of subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1;”;

(3) by inserting “as it read before being repealed,” after “II.6.6.4,” in the fourth paragraph.

(2) Paragraph 1 of subsection 1, where it amends the definition of “eligibility period” in the first paragraph of section 1029.8.36.72.82.13 of the Act to replace “2020” by “2025”, applies from the calendar year 2021.

128. Division II.6.6.7 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.72.83 to 1029.8.36.72.94, is repealed.

129. Section 1029.8.36.166.40 of the Act, amended by section 147 of chapter 14 of the statutes of 2021, is again amended by replacing the definition of “salary or wages” in the first paragraph by the following definition:

““salary or wages” in relation to a qualified corporation for a taxation year or a qualified partnership for a fiscal period means the aggregate of all amounts each of which is an amount (in the definitions of “manufacturing or processing salary or wages” and “metal manufacturing salary or wages” referred to as the “gross revenue” of an employee) incurred by the corporation in the taxation year or the partnership in the fiscal period, in respect of an employee of the corporation or partnership, as the case may be, and included in computing the employee’s income under Chapters I and II of Title II of Book III, except, in the case of an employee of a corporation, a remuneration based on profits or a bonus, where the employee is a specified shareholder of the corporation in the taxation year;”.

130. (1) Section 1029.8.61.1 of the Act, amended by section 152 of chapter 14 of the statutes of 2021, is again amended by inserting “or specialized nurse practitioner” after “physician” in the definition of “dependent person” in the first paragraph.

(2) Subsection 1 has effect from 25 January 2021.

131. (1) Section 1029.8.61.96.20 of the Act, enacted by section 154 of chapter 14 of the statutes of 2021, is amended by replacing all occurrences of “un infirmier praticien spécialisé” in subparagraphs i and ii of subparagraph c of the first paragraph in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

132. Section 1029.8.62 of the Act is amended, in the first paragraph,

(1) by replacing the definition of “qualifying certificate” by the following definition:

““qualifying certificate” in respect of the adoption of a person by an individual means a certificate of compliance with the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption issued by the competent authority of the State in which the adoption of the person by the individual took place, unless the Minister of Health and Social Services has

referred it to the Court of Québec under the second paragraph of section 9 of the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (chapter M-35.1.3);”;

(2) by replacing paragraph *b* of the definition of “qualifying judgment” by the following paragraph:

“(b) a judgment authorizing the adoption of the person by the individual, rendered by a court having jurisdiction in Québec.”

133. (1) Section 1029.8.67 of the Act is amended

(1) by striking out “or a secondary school” in the definition of “qualified educational institution”;

(2) by replacing subparagraph *iv* of paragraph *b* of the definition of “child care expense” by the following subparagraph:

“*iv.* to take a course offered by a qualified educational institution or attend a secondary school, where the individual or the individual’s eligible spouse for the year is enrolled in an educational program of not less than three consecutive weeks’ duration that provides that each student in the program spend not less than 10 hours per week on courses or work in the program or not less than 12 hours per month on courses in the program, as the case may be, or”.

(2) Subsection 1 applies in respect of expenses incurred after 31 December 2019.

134. (1) Section 1029.8.126 of the Act is amended, in the first paragraph,

(1) by replacing the definition of “eligible beneficiary” by the following definition:

““eligible beneficiary” for a taxation year means a beneficiary who is 16 or 17 years of age at the end of the year and in respect of whom a CES grant has been paid for the year in relation to a contribution made in the year in respect of the beneficiary to a registered education savings plan;”;

(2) by replacing the definition of “compte de subvention” in the French text by the following definition:

“«compte de subvention» a le sens que lui donne l’article 1 du Règlement canadien sur l’épargne-études, édicté en vertu de la Loi canadienne sur l’épargne-études;”;

(3) by replacing the definition of “CLB account” by the following definition:

““CLB account” has the meaning assigned by section 1 of the Canada Education Savings Regulations made under the Canada Education Savings Act;”;

(4) by replacing the definition of “amount of eligible contributions” by the following definition:

““amount of eligible contributions” in respect of a beneficiary under an education savings plan for a taxation year means the amount that is the aggregate of all contributions each of which is a contribution made to the plan in the year by or on behalf of a subscriber under the plan in respect of the beneficiary, provided that the contribution has not been withdrawn from the plan before the education savings incentive provided for in the first paragraph of section 1029.8.128 is paid for the year, and provided that the beneficiary is under 17 years of age at the end of the preceding year and, if the beneficiary is 16 or 17 years of age at the end of the year, that the beneficiary is an eligible beneficiary for the year;”.

(2) Paragraphs 2 and 3 of subsection 1 have effect from 7 December 2018.

(3) Paragraph 4 of subsection 1 has effect from 1 September 2019.

135. Section 1029.8.135 of the Act is amended by striking out “and after 20 February 2007” in the first paragraph.

136. (1) Section 1029.8.136 of the Act is amended, in the first paragraph,

(1) by striking out “and after 20 February 2007,” in the portion before subparagraph *a*;

(2) by striking out “, after 20 February 2007” in subparagraphs *a* and *b*;

(3) by replacing subparagraphs *c* and *d* by the following subparagraphs:

“(c) if the authorized transfer concerned a portion of the properties held by the trust governed by the transferor plan, other than properties included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, and if the particular beneficiary is the only beneficiary under the transferee plan at the time of the transfer, the proportion of the aggregate of the contributions made in the year and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1; and

“(d) if the authorized transfer concerned a portion of the properties held by the trust governed by the transferor plan, other than properties included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, and if the transferee plan has more than one beneficiary at the time of the transfer, the particular beneficiary’s share, established according to the apportionment

provided for in the transferee plan, in the proportion of the aggregate of the contributions made in the year and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1.”

(2) Paragraph 3 of subsection 1 has effect from 1 September 2019. However, where section 1029.8.136 of the Act applies before 4 June 2021, it is to be read as if “, after 20 February 2007” were inserted after “in the year” in subparagraphs *c* and *d* of the first paragraph.

137. (1) Section 1029.8.137 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) if the authorized transfer is described in subparagraph *c* or *d* of the first paragraph of section 1029.8.136, the proportion of the aggregate of the amounts held, at the time of the authorized transfer, in the trust governed by the transferor plan on account of the education savings incentive, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1.”

(2) Subsection 1 has effect from 1 September 2019.

138. (1) The Act is amended by inserting the following section after section 1029.8.137:

“**1029.8.137.1.** The requirement to which sections 1029.8.136, 1029.8.137 and 1029.8.138 refer in relation to a designated provincial program is the requirement that the legislation or regulations applicable to the program not contain any provision requiring that assistance paid under the program in a registered education savings plan be transferred proportionally, where only a portion of the properties held by the trust governed by the registered education savings plan is transferred to a trust governed by another registered education savings plan.”

(2) Subsection 1 has effect from 1 September 2019.

139. (1) Section 1029.8.138 of the Act is replaced by the following section:

“**1029.8.138.** If, in a taxation year, a portion of the properties held by a trust governed by a registered education savings plan (in this section referred to as the “transferor plan”), other than properties included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, is paid into another trust governed by another registered education savings plan by means of a transfer,

the proportion of the aggregate of the contributions made in the year and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, is deemed to have been withdrawn from the transferor plan before the end of the year.”

(2) Subsection 1 has effect from 1 September 2019. However, where section 1029.8.138 of the Act applies before 4 June 2021, it is to be read as if “, after 20 February 2007” were inserted after “in the year”.

140. Section 1029.8.139 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) contributions made in the particular taxation year, in the order in which they were made;”.

141. (1) Section 1029.8.142 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“If an education savings incentive has been received by a trust under section 1029.8.128, the portion of an educational assistance payment made to a beneficiary under the registered education savings plan that is attributable to the education savings incentive is equal to the lesser of

(a) the amount determined by the formula

$A \times B/C$; and

(b) the amount by which \$3,600 exceeds the aggregate of all amounts each of which is an amount determined under this section in respect of an educational assistance payment made previously by the promoter to the beneficiary under the plan.”;

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“In the formula in subparagraph *a* of the first paragraph;”;

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) *C* is the amount determined, in respect of the educational assistance payment, under subsection 2.2 of section 10 of the Canada Education Savings Regulations made under the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26);”;

(4) by striking out subparagraphs *d* to *h* of the second paragraph.

(2) Subsection 1 has effect from 1 September 2019.

142. (1) Section 1029.9 of the Act is amended by replacing the definitions of “taxi driver’s permit” and “taxi owner’s permit” by the following definitions:

““taxi driver’s permit” means such a permit referred to in the Act respecting transportation services by taxi (chapter S-6.01), as it read before being repealed;

““taxi owner’s permit” means such a permit referred to in the Act respecting transportation services by taxi, as it read before being repealed, including a limousine permit or other specialized taxi permit referred to in that Act.”

(2) Subsection 1 has effect from 10 October 2020.

143. (1) Section 1029.9.1 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“A taxpayer who is resident in Québec at the end of 31 December of a particular taxation year that is the taxation year 2019, 2020 or 2021, who is a taxpayer described in the second paragraph for the particular year and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file for the particular year under section 1000 or would be required to so file if the taxpayer had tax payable for the particular year under this Part, is deemed to have paid to the Minister, on the taxpayer’s balance-due day for the particular year, on account of the taxpayer’s tax payable for that year under this Part, an amount equal to

(a) where the particular year is the taxation year 2019, the lesser of \$584 and the amount determined in respect of the taxpayer for the particular year under section 1029.9.3;

(b) where the particular year is the taxation year 2020, the lesser of \$594 and the amount determined in respect of the taxpayer for the particular year under section 1029.9.3; or

(c) where the particular year is the taxation year 2021, the lesser of \$301 and the amount that would be determined in respect of the taxpayer for the particular year under section 1029.9.3 if that section were read as if “2%” in the portion before paragraph *a* were replaced by “1%” and as if no reference were made to its paragraph *c*.

The taxpayer to whom the first paragraph refers for a particular taxation year is

(a) where the particular year is the taxation year 2019,

i. a taxpayer who, at any time in the particular year, is the holder of a taxi driver's permit and is not the holder of a taxi owner's permit on 31 December 2019, or

ii. a taxpayer who, at any time in the particular year, is the holder of a taxi driver's permit, is the holder of one or more taxi owner's permits on 31 December 2019 and has not assumed all or almost all of the fuel cost of bringing into service any motor vehicle attached to at least one of the taxi owner's permits of which the taxpayer is the holder;

(b) where the particular year is the taxation year 2020, a taxpayer who would be described in subparagraph i or ii of subparagraph *a* if those subparagraphs were read as if "31 December 2019" were replaced by "9 October 2020"; or

(c) where the particular year is the taxation year 2021, a taxpayer who was, on 9 October 2020, the holder of a taxi driver's permit in force, who has benefited from the presumption provided for in section 292 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) and who is, at any time in the particular year, a driver authorized by the Société de l'assurance automobile du Québec under Division I of Chapter II of that Act."

(2) Subsection 1 applies from the taxation year 2019.

144. (1) Section 1029.9.1.1 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2019.

145. (1) Section 1029.9.2 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the second paragraph by the following:

“1029.9.2. A taxpayer who, on the date specified in the third paragraph that is included in a particular taxation year of the taxpayer that is either the taxpayer's last taxation year that began before 1 January 2020 or a taxation year that began after 31 December 2019 and before 10 October 2020, is the holder of one or more taxi owner's permits in force, who assumed during that particular year all or almost all of the fuel cost of bringing into service any motor vehicle attached to each of those permits and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000 for that particular year or would be required to so file if the taxpayer had tax payable for that particular year under this Part, is deemed, subject to the second paragraph, to have paid to the Minister, on the taxpayer's balance-due day for that particular year, on account of the taxpayer's tax payable for that year under this Part, an amount equal to

(a) where the particular year is the taxpayer's last taxation year that began before 1 January 2020, the lesser of

i. the amount determined in respect of the taxpayer for the particular year under section 1029.9.3, and

ii. the product obtained by multiplying \$584 by the number of such permits of which the taxpayer is the holder on 31 December 2019; or

(b) where the particular year is a taxation year of the taxpayer that began after 31 December 2019 and before 10 October 2020, the lesser of

i. the amount that would be determined in respect of the taxpayer for the particular year under section 1029.9.3 if paragraphs *a* to *c* of that section were read as if “the portion of” were inserted at the beginning and as if “, which is attributable to the period of the year that precedes 10 October 2020” were inserted at the end, and

ii. the product obtained by multiplying \$594 by the number of such permits of which the taxpayer is the holder on 9 October 2020.

For the purpose of computing the payments that a taxpayer is required to make under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the taxpayer is deemed to have paid to the Minister, on account of the aggregate of the taxpayer’s tax payable for the year under this Part and of the taxpayer’s tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of”;

(2) by adding the following paragraph at the end:

“The date to which the first paragraph refers is

(a) 31 December 2019, where the particular year is the taxpayer’s last taxation year that began before 1 January 2020; or

(b) 9 October 2020, where the particular year is a taxation year of the taxpayer that began after 31 December 2019 and before 10 October 2020.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2019.

146. (1) Section 1029.9.2.1 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Where, on the date specified in the third paragraph that is included in a particular fiscal period of a partnership that is either the partnership’s last fiscal period that began before 1 January 2020 or a fiscal period that began after 31 December 2019 and before 10 October 2020, the partnership is the holder of one or more taxi owner’s permits in force and the partnership assumed during the particular fiscal period all or almost all of the fuel cost of bringing into

service any motor vehicle attached to each of those permits, each taxpayer who is a member of the partnership at the end of the particular fiscal period and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000 for the taxpayer's taxation year in which the particular fiscal period ends, or would be required to so file if the taxpayer had tax payable for that taxation year under this Part, is deemed, subject to the second paragraph and section 1029.9.2.2, to have paid to the Minister, on the taxpayer's balance-due day for the year, on account of the taxpayer's tax payable for the year under this Part, an amount equal to

(a) where the particular fiscal period is the partnership's last fiscal period that began before 1 January 2020, the taxpayer's share of the lesser of

i. the amount determined in respect of the partnership for the particular fiscal period under section 1029.9.3.1, and

ii. the product obtained by multiplying \$584 by the number of such permits of which the partnership is the holder on 31 December 2019; or

(b) where the particular fiscal period is a fiscal period of the partnership that began after 31 December 2019 and before 10 October 2020, the taxpayer's share of the lesser of

i. the amount that would be determined in respect of the partnership for the particular fiscal period under section 1029.9.3.1 if paragraphs *a* and *b* of that section were read as if "the portion of" were inserted at the beginning and as if " , which is attributable to the period of the fiscal period that precedes 10 October 2020" were inserted at the end, and

ii. the product obtained by multiplying \$594 by the number of such permits of which the partnership is the holder on 9 October 2020.";

(2) by inserting the following paragraph after the second paragraph:

"The date to which the first paragraph refers is

(a) 31 December 2019, where the particular fiscal period is the partnership's last fiscal period that began before 1 January 2020; or

(b) 9 October 2020, where the particular fiscal period is a fiscal period of the partnership that began after 31 December 2019 and before 10 October 2020."

(2) Subsection 1 applies in respect of a fiscal period of a partnership that ends after 30 December 2019.

147. (1) Section 1044 of the Act is amended by replacing "d.1.0.0.3" in the first paragraph by "d.1.0.0.4".

(2) Subsection 1 has effect from 1 January 2021.

148. (1) The Act is amended by inserting the following sections after section 1049.14.24:

“1049.14.25. For the purposes of this section and sections 1049.14.26 to 1049.14.31,

“authorized investment certificate” has the meaning assigned by section 776.1.36;

“balance of the penalty account payable” of a corporation, at any time, in relation to an authorized investment certificate means an amount equal to the amount by which its penalty account payable in relation to the certificate at that time exceeds the aggregate of all amounts each of which is the amount determined under subparagraph *b* of the second paragraph of any of sections 1049.14.26 to 1049.14.29 in relation to the certificate at a time preceding that time;

“eligible investment” has the meaning assigned by section 776.1.36;

“penalty account payable” of a corporation, at any time, in relation to an authorized investment certificate, means the aggregate of all amounts each of which is equal to the amount by which the amount that would be deductible by another corporation under section 776.1.38 in computing its tax payable for the particular taxation year in which it acquires shares of the capital stock of the corporation in relation to the certificate if the other corporation were a qualified investor for the particular year and if it had sufficient tax payable under this Part for that particular year exceeds the amount that would be deductible by the other corporation under section 776.1.38 in computing its tax payable for that particular year if it were a qualified investor for the particular year, if it had sufficient tax payable under this Part for the particular year and if no reference were made to

(a) an eligible investment made by the other corporation in relation to the certificate, where the corporation and the other corporation are associated with each other at a time that precedes the time referred to in the portion before this paragraph and that occurs in the particular year or in a taxation year that begins in the 48-month period following the end of the particular year; or

(b) the shares acquired by the other corporation in connection with an eligible investment in relation to the certificate that are disposed of or exchanged at a time that precedes the time referred to in the portion before paragraph *a* and that occurs before the end of the 60-month period that begins on the day they are issued, otherwise than by reason of the other corporation’s or the corporation’s bankruptcy or insolvency, the unilateral redemption of the share by the corporation, or the redemption of the share by the corporation at the other corporation’s request where the law confers on it the right to demand that all its shares be redeemed;

“qualified investor” has the meaning assigned by section 776.1.36.

“1049.14.26. Where a corporation has received an amount for the issue of a share of its capital stock in relation to an authorized investment certificate and any of the conditions provided for in the third paragraph is met, the corporation incurs a penalty equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is 30% of the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the authorized investment certificate, to the extent that that amount was not taken into account in determining the amount of a penalty imposed on the corporation under the first paragraph or any of sections 1049.14.27 to 1049.14.29; and

(b) B is the corporation’s balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

The conditions to which the first paragraph refers are as follows:

(a) at any time in the particular taxation year that includes the day on which the certificate is applied for or in a taxation year that begins in the 48-month period following the end of the particular year, the corporation is not a Canadian-controlled private corporation;

(b) at no time in a year referred to in subparagraph *a* does the corporation carry on a business in Québec or have an establishment in Québec; and

(c) at least 50% of the salaries or wages paid by the corporation in a year referred to in subparagraph *a* is paid to employees who are not, within the meaning of the regulations made under section 771, employees of an establishment situated in Québec.

“1049.14.27. Where the aggregate of the amounts assigned by a corporation in relation to an authorized investment certificate held by the corporation exceeds the amount of the authorized investment specified in the certificate, the corporation incurs a penalty equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is 30% of the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the excess of the amount assigned, to the extent that the amount received was not taken into account in determining the amount of a penalty imposed on the corporation under any of sections 1049.14.26, 1049.14.28 and 1049.14.29; and

(b) B is the corporation's balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

“1049.14.28. Where the amount of the authorized investment specified in an authorized investment certificate held by a corporation is reduced for the purposes of Title III.6 of Book V, the corporation incurs a penalty equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is 30% of the amount by which the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the certificate exceeds the amount of the authorized investment so reduced that is specified in the certificate, to the extent that that excess amount was not taken into account in determining the amount of a penalty imposed on the corporation under the first paragraph or any of sections 1049.14.26, 1049.14.27 and 1049.14.29; and

(b) B is the corporation's balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

“1049.14.29. Where an authorized investment certificate held by a corporation is revoked, the corporation incurs a penalty equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is 30% of the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the authorized investment certificate, to the extent that that amount was not taken into account in determining the amount of a penalty imposed on the corporation under any of sections 1049.14.26 to 1049.14.28; and

(b) B is the corporation's balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

“1049.14.30. Where a corporation has made, at a particular time, an eligible investment for a taxation year in another corporation in relation to an authorized investment certificate held by the other corporation and it is reasonable to believe that one of the corporation's directors or officers knew, at the particular time, that the aggregate of the amounts assigned by the other corporation in relation to the certificate was exceeding the amount of the authorized investment specified in the certificate, the corporation is solidarily liable, with the other corporation, to pay any penalty imposed on the other corporation under section 1049.14.27 in relation to that excess amount, up to

the maximum amount that the corporation could have deducted under section 776.1.38 for that year, in respect of the eligible investment, if it had had sufficient tax payable under this Part for the year.

“1049.14.31. Where a corporation has made, at a particular time, an eligible investment for a taxation year in another corporation in relation to an authorized investment certificate held by the other corporation, the certificate is revoked because of a false statement or omission referred to in subparagraph 2 of the third paragraph of section 15 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) and it is reasonable to believe that one of the corporation’s directors or officers was aware, at the particular time, of that false statement or omission, the corporation is solidarily liable, with the other corporation, to pay any penalty imposed on the other corporation under section 1049.14.29 in relation to the certificate, up to the maximum amount that the corporation could have deducted under section 776.1.38 for that year, in respect of the eligible investment, if it had had sufficient tax payable under this Part for the year.

“1049.14.32. The Minister may at any time assess a corporation in respect of an amount payable under section 1049.14.30 or 1049.14.31, and this Book applies, with the necessary modifications, to that assessment as if it had been made under Title II.

“1049.14.33. Where a particular corporation and another corporation are, under section 1049.14.30 or 1049.14.31, solidarily liable in respect of all or part of a liability of the other corporation, the following rules apply:

(a) a payment by, and on account of the liability of, the particular corporation discharges, up to the amount of the payment, their solidary liability; and

(b) a payment by, and on account of the liability of, the other corporation discharges the liability of the particular corporation only to the extent that the payment operates to reduce the liability of the other corporation to an amount less than the amount in respect of which the particular corporation is solidarily liable under section 1049.14.30 or 1049.14.31, as the case may be.”

(2) Subsection 1 has effect from 1 January 2021.

149. (1) Section 1053 of the Act is amended by replacing “d.1.0.0.3” in the portion before paragraph *a* by “d.1.0.0.4”.

(2) Subsection 1 has effect from 1 January 2021.

150. (1) The heading of Title VIII of Book IX of Part I of the Act is replaced by the following heading:

“REVOCATION OF CERTAIN REGISTRATIONS”.

(2) Subsection 1 has effect from 1 January 2020.

151. (1) Section 1063 of the Act is amended

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

“**1063.** The Minister may revoke the registration of a charity, of a Canadian amateur athletic association, of a Québec amateur athletic association or of a journalism organization the registration of which has been recognized or authorized by this Part or by regulation, if such organization or association”;

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

“(f) in the case of a registered Canadian amateur athletic association, of a registered Québec amateur athletic association or of a registered journalism organization, accepts a gift the granting of which was expressly or impliedly conditional upon the association or organization making a gift to another person, society, association, organization or club.”

(2) Subsection 1 has effect from 1 January 2020.

152. (1) Section 1064 of the Act is replaced by the following section:

“**1064.** The Minister shall, before revoking the registration of an organization or association referred to in section 1063, give notice of the Minister’s intention by registered mail except if the revocation is effected upon the application of the organization or association.”

(2) Subsection 1 has effect from 1 January 2020.

153. (1) Section 1129.0.0.1 of the Act is amended by replacing “III.6.6” in the portion of the third paragraph before the definition of “filing-due date” by “III.6.7”.

(2) Subsection 1 has effect from 1 January 2021.

154. Section 1129.0.0.4 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**1129.0.0.4.** If, at a particular time after 21 April 2005, a person or partnership pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be the repayment of a benefit or advantage that, for the purpose of computing an amount (in this section referred to as the “credit amount”) that a taxpayer is deemed to have paid to the Minister for any given taxation year under a particular provision of any of Divisions II.6.0.1.7 and II.6.6.1 to II.6.7 of Chapter III.1 of Title III of Book IX of Part I, was taken into account in computing an expenditure or the taxpayer’s share of an expenditure, the following rules have effect, where applicable, for the purposes of the Part among Parts III.1.1.7 and III.10.1.2 to III.10.2 that relates to the particular provision:”.

155. Section 1129.0.0.6 of the Act is replaced by the following section:

“1129.0.0.6. In every provision of this Part and Parts III.0.1, III.0.1.1, III.0.3, III.1.0.6 to III.1.1.1, III.1.1.6, III.1.1.7, III.1.3 to III.1.7, III.2.7, III.7.1, III.8, III.10.0.1, III.10.1.1 to III.10.1.1.2, III.10.1.2 to III.10.1.7, III.10.1.8, III.10.2 to III.10.9.1 and III.12.1, a reference to any of the repealed divisions of Chapter III.1 of Title III of Book IX of Part I, or to any section of those divisions, is a reference to that division or to that section, as the case may be, as it read for the taxation year concerned.”

156. (1) The Act is amended by inserting the following Part after section 1129.27.26:

“PART III.6.7

**“SPECIAL TAX RELATING TO THE TAX CREDIT TO FOSTER
SYNERGY BETWEEN QUÉBEC BUSINESSES**

“1129.27.27. In this Part,

“authorized investment certificate” has the meaning assigned by section 776.1.36;

“balance of the special tax account payable” of a corporation, at the end of a taxation year, in relation to an authorized investment certificate, means an amount equal to the amount by which its special tax account payable at the end of that year in relation to the certificate exceeds the aggregate of all amounts each of which is the amount determined under subparagraph *b* of the second paragraph of section 1129.27.28 in relation to the certificate for a preceding taxation year;

“eligible investment” has the meaning assigned by section 776.1.36;

“excluded share” means a share of the capital stock of a corporation that is disposed of or exchanged by reason of the corporation’s or shareholder’s bankruptcy or insolvency, unilaterally redeemed by the corporation, or redeemed by the corporation at the shareholder’s request where the law confers on the shareholder the right to demand that all its shares be redeemed;

“special tax account payable” of a corporation, at the end of a taxation year, in relation to an authorized investment certificate held by another corporation, means an amount equal to the proportion of the aggregate of all amounts each of which is the amount of a penalty determined under any of sections 1049.14.26 to 1049.14.29, at or before the end of the taxation year, in respect of the other corporation in relation to the certificate, that the aggregate of all amounts each of which is an amount paid by the corporation for the acquisition of a share of the capital stock of the other corporation in relation to the certificate is of the aggregate of all amounts each of which is an amount received by the other corporation for the issue of a share of its capital stock in relation to the certificate;

“unused portion of the tax credit” has the meaning assigned by section 776.1.36.

1129.27.28. Every corporation that has deducted an amount under section 776.1.38 or 776.1.39 for a taxation year in respect of an eligible investment which includes an amount paid for the acquisition of a share of the capital stock of another corporation, in relation to an authorized investment certificate, and that disposes of or exchanges such a share (other than an excluded share) in a subsequent taxation year (in this section referred to as the “transfer year”) and before the end of the 60-month period that begins on the day on which the share is issued shall pay, for the transfer year, a tax determined by the formula

$A - B.$

In the formula in the first paragraph,

(a) A is an amount equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation for a taxation year preceding the transfer year under section 776.1.38, or under section 776.1.39 in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the transfer year, exceeds the aggregate of all amounts each of which is the maximum amount that the corporation could have deducted under section 776.1.38 for a taxation year preceding the transfer year if it had had sufficient tax payable under Part I for that preceding taxation year and if, for the purposes of the definition of “eligible investment” in the first paragraph of section 776.1.36 for the preceding taxation year, no reference were made to any amount paid for the acquisition of a share referred to in the first paragraph that is disposed of or exchanged in the transfer year; and

(b) B is the aggregate of all amounts each of which is the balance of the special tax account payable in relation to an authorized investment certificate referred to in the first paragraph at the end of the transfer year, to the extent that the balance does not exceed the portion of the amount determined under subparagraph a that may reasonably be considered to be attributable to one or more shares referred to in the first paragraph that were issued in connection with the certificate.

The first paragraph does not apply in respect of a share acquired in connection with an eligible investment of the corporation, where section 1129.27.29 applies in respect of the eligible investment for the transfer year or applied in respect of the eligible investment for a preceding taxation year.

For the purposes of this section, a corporation is deemed to dispose of or exchange shares that are identical properties in the order in which they were acquired.

“1129.27.29. Every corporation that has deducted an amount under section 776.1.38 or 776.1.39 for a particular taxation year in respect of an eligible investment in another corporation, in relation to an authorized investment certificate, and that becomes associated with the other corporation, at any time in a taxation year (in this section referred to as the “association year”) that begins in the 48-month period following the end of the particular year, shall pay, for the association year, a tax determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is an amount equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation for a taxation year preceding the association year under section 776.1.38, or under section 776.1.39 in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the association year, exceeds the aggregate of all amounts each of which is the maximum amount that the corporation could have deducted under section 776.1.38 for a taxation year preceding the association year if it had had sufficient tax payable under Part I for that preceding taxation year and if no reference were made to any eligible investment of the corporation in a corporation with which it becomes associated, under circumstances described in the first paragraph, at any time in the association year nor to any amount paid in connection with the eligible investment for the acquisition of a share referred to in the first paragraph of section 1129.27.28; and

(b) B is the aggregate of all amounts each of which is a balance of the special tax account payable in relation to an authorized investment certificate referred to in the first paragraph at the end of the association year, to the extent that the balance does not exceed the portion of the amount determined under subparagraph *a* that may reasonably be considered to be attributable to the certificate.

“1129.27.30. For the purposes of Part I, tax paid to the Minister by a corporation, at any time, under section 1129.27.28 or 1129.27.29 in relation to an amount paid for the acquisition of a share is deemed to be an amount of assistance repaid by the corporation at that time in respect of the share, pursuant to a legal obligation.

“1129.27.31. Unless otherwise provided in this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 1 January 2021.

157. (1) The heading of Part III.10.1.7.2 of the Act is replaced by the following heading:

“SPECIAL TAX RELATING TO THE CREDIT TO PROMOTE EMPLOYMENT IN THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC”.

(2) Subsection 1 applies from the calendar year 2016. In addition, for the calendar year 2015, the heading of Part III.10.1.7.2 of the Act is to be read as follows:

“SPECIAL TAX RELATING TO THE CREDIT FOR JOB CREATION IN THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC IN THE FIELDS OF RECREATIONAL TOURISM, MARINE BIOTECHNOLOGY, MARICULTURE AND MARINE PRODUCTS PROCESSING”.

158. (1) Section 1129.45.41.18.14 of the Act, enacted by section 191 of chapter 14 of the statutes of 2021, is amended by replacing the first paragraph by the following paragraph:

“Every corporation that, in relation to its specified expenses for a particular taxation year in respect of a specified property, is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.48, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to the specified expenses is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.”

(2) Subsection 1 has effect from 11 March 2020.

159. (1) Section 1129.45.41.18.15 of the Act, enacted by section 191 of chapter 14 of the statutes of 2021, is amended by replacing the first paragraph by the following paragraph:

“Every corporation that is a member of a partnership and is, in relation to the partnership’s specified expenses, in respect of a specified property, for a particular fiscal period of the partnership, deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to the specified expenses is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.”

(2) Subsection 1 has effect from 11 March 2020.

160. (1) Section 1129.45.41.18.17 of the Act, enacted by section 191 of chapter 14 of the statutes of 2021, is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**1129.45.41.18.17.** Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year in relation to the partnership’s specified expenses in respect of a specified property, shall pay, for a particular taxation year, the tax computed under the second paragraph where, at any time after the last day of the six-month period following the end of the partnership’s fiscal period that ends in the taxation year preceding the particular year and during the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, or of a major breakdown of the property, to be used, where the property is referred to in subparagraph *v* of paragraph *b* of the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36, mainly in Québec or, in any other case, solely in Québec, to earn income from a business carried on”.

(2) Subsection 1 has effect from 11 March 2020.

161. (1) Section 1129.66.4 of the Act is amended

(1) by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the amount determined by the formula

$(A \times B)/(B + C + D)$.”;

(2) by adding the following paragraph at the end:

“In the formula in subparagraph *b* of the first paragraph,

(a) A is the fair market value of the properties held by the trust governed by the plan immediately before the event occurs;

(b) B is the balance of the plan’s education savings incentive account immediately before the event occurs;

(c) C is the aggregate of

i. the balance of the plan’s grant account immediately before the event occurs, and

ii. the aggregate of all amounts each of which is the balance of a CLB account of the plan immediately before the event occurs; and

(d) D is the aggregate of all amounts each of which is the balance of an account of assistance paid under a designated provincial program, within the meaning of section 890.15, of the plan immediately before the event occurs.”

(2) Subsection 1 has effect from 1 September 2019.

162. (1) Section 1175.28.12 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) a deduction in computing taxable income or the tax payable for the purposes of Part I, otherwise than under any of Titles V, VI.3 and VI.9 of Book IV or Title I or III.6 of Book V;”.

(2) Subsection 1 has effect from 1 January 2021.

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

163. Section 2 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by striking out paragraphs 2 and 6.

164. (1) Section 1.1 of Schedule A to the Act, amended by section 200 of chapter 14 of the statutes of 2021, is again amended by adding the following paragraph at the end:

“(19) the tax credit to foster synergy between Québec businesses provided for in sections 776.1.36 to 776.1.41 of the Taxation Act.”

(2) Subsection 1 has effect from 1 January 2021.

165. (1) Section 12.2 of Schedule A to the Act is amended

(1) by replacing “2021” in the fourth paragraph by “2026”;

(2) by replacing “2020” in the seventh paragraph by “2025”.

(2) Subsection 1 applies from the calendar year 2021.

166. (1) Schedule A to the Act is amended by adding the following chapter at the end:

“CHAPTER XX

**“SECTORAL PARAMETERS OF TAX CREDIT TO FOSTER SYNERGY
BETWEEN QUÉBEC BUSINESSES**

“DIVISION I

“INTERPRETATION AND GENERAL RULES

“20.1. In this chapter, “tax credit to foster synergy between Québec businesses” means the fiscal measure provided for in Title III.6 of Book V of Part I of the Taxation Act, under which a corporation may deduct an amount in computing its tax payable under that Part for a taxation year.

“20.2. A corporation that wishes to issue shares of its capital stock, the acquisition of which allows another corporation to benefit from the tax credit to foster synergy between Québec businesses, must obtain an authorized investment certificate from Investissement Québec.

“20.3. An application for an authorized investment certificate must be accompanied by a detailed description of the intended use of the funds from the issue of shares of the corporation’s capital stock and the planned time frame for that use.

“DIVISION II

“AUTHORIZED INVESTMENT CERTIFICATE

“20.4. An authorized investment certificate issued to a corporation certifies that the corporation is a qualified corporation that is authorized to issue, for the purposes of the tax credit to foster synergy between Québec businesses, shares of its capital stock for an amount not exceeding the authorized investment amount specified in the certificate. The certificate also confirms that, in the opinion of Investissement Québec, the intended use of the funds from the issue of shares of the corporation’s capital stock, as detailed in the document referred to in section 20.3, is an eligible use of the funds.

The date of coming into force of the authorized investment certificate issued to the corporation may not precede the date of its issue.

The certificate is valid for a period of six months following the date of its issue. However, the corporation may, before the end of that period, apply to Investissement Québec to have it extended for a period of two months.

However, the aggregate of all amounts each of which is the authorized investment amount specified in an authorized investment certificate issued to a corporation may not, for each 12-month period, exceed \$1,000,000 in respect of that corporation.

In addition, the total of the authorized investment amounts specified in the authorized investment certificates issued by Investissement Québec during a calendar year must not exceed \$30,000,000.

“20.5. A corporation may be recognized as a qualified corporation if

(1) it is a Canadian-controlled private corporation throughout the particular year that is its last taxation year that ended before the day on which an application for an authorized investment certificate was filed;

(2) it carries on a business in Québec in the particular year and has an establishment in Québec;

(3) the paid-up capital attributed to the corporation for the particular year, determined in accordance with section 737.18.24 of the Taxation Act, is less than \$15,000,000;

(4) at least 75% of the salaries or wages paid in the particular year to its employees was paid to employees who are, within the meaning of the regulations made under section 771 of the Taxation Act, employees of an establishment situated in Québec;

(5) its gross revenue for its last fiscal period that ended before the day on which the application for the certificate was filed is less than \$10,000,000; and

(6) the proportion of its gross revenue from eligible activities for the fiscal period described in subparagraph 5 is greater than 50%.

In addition, the corporation must establish to Investissement Québec's satisfaction that, at the time the application for the authorized investment certificate is filed, it has been carrying on eligible activities for more than one year.

However, where the last taxation year or the last fiscal period referred to in the first paragraph has fewer than 183 days, the conditions of subparagraphs 4 to 6 of the first paragraph must be met for the corporation's most recent taxation year or most recent fiscal period, as applicable, that ended before the day on which the application for the authorized investment certificate was filed and that has at least 183 days.

For the purposes of this section, a condition described in any of subparagraphs 1 to 4 of the first paragraph is considered to be met only if it is so considered for the purposes of the Taxation Act.

“20.6. Where a corporation is associated with another corporation in a fiscal period, its gross revenue for that period is equal to the gross revenue for that period of all the corporations associated with each other in that period, determined on the basis of the consolidated statement of earnings of those corporations prepared in accordance with generally accepted accounting principles.

For the purposes of the first paragraph, a corporation is considered to be associated with another corporation in a fiscal period where the corporation would be so considered for the purposes of Part I of the Taxation Act if the fiscal period were a taxation year.

“20.7. The following activities are eligible activities:

- (1) activities related to life sciences;
- (2) manufacturing or processing;
- (3) activities related to green technologies;
- (4) the design and development of artificial intelligence solutions; and
- (5) activities related to information technologies.

“20.8. The following activities are activities related to life sciences:

- (1) research, development, production and marketing of medications for human or animal health, or of natural health products; and
- (2) the design, development, manufacturing and commercialization of physical or digital medical products, other than medications.

“20.9. The following activities are activities related to green technologies:

- (1) research and development for the commercial operation of technologies that increase energy efficiency or energy savings or that reduce greenhouse gas emissions or environmental impacts; and
- (2) manufacturing or processing for the commercial operation of technologies referred to in paragraph 1.

“20.10. The following activities are activities related to information technologies:

- (1) computer and peripheral equipment manufacturing;
- (2) semiconductor and other electronic component manufacturing;

- (3) radio and television broadcasting and wireless communications equipment manufacturing;
- (4) software or video game publishing;
- (5) data processing;
- (6) data hosting and related services; and
- (7) computer systems design and related services.

“20.11. Subject to section 20.12, the use of the funds from an issue of shares of a corporation’s capital stock in relation to an authorized investment certificate is an eligible use if the funds are used for investments related to the carrying on of the corporation’s business in connection with its eligible activities, in accordance with the detailed description referred to in section 20.3, including any amendment made to the description in agreement with Investissement Québec.

“20.12. Where a corporation’s activities are mainly referred to in paragraph 2 of section 20.7 and are not otherwise referred to in any of paragraphs 1, 3 and 5 of that section, the use of the funds from an issue of shares of a corporation’s capital stock in relation to an authorized investment certificate is an eligible use if the funds are used in accordance with the detailed description referred to in section 20.3 and in connection with investments related to the carrying on of its business either to improve the use of or connection to new technologies or to integrate technologies enabling, in particular, the digitization or automation of the business’s activities.

“20.13. The use of the funds from an issue of shares of a corporation’s capital stock in relation to an authorized investment certificate for any of the following purposes is a use for an ineligible purpose:

- (1) making investments outside Québec, unless the corporation can show that the investment is directly related to the carrying on of its business in Québec;
- (2) repaying a debt, except with the agreement of Investissement Québec;
- (3) lending money;
- (4) purchasing land for resale;
- (5) purchasing, acquiring or subscribing shares of other corporations or interests in partnerships or trusts;
- (6) purchasing a business;

(7) paying dividends, repaying capital or any other disbursement to a shareholder of the corporation or a person related to such a shareholder; and

(8) purchasing shares of its capital stock.

“DIVISION III

“SPECIAL RULES

“**20.14.** A corporation must, for the particular taxation year that includes the day on which an authorized investment certificate is applied for and for each taxation year that begins in the 48-month period following the end of the particular year, meet the following conditions:

(1) it is a Canadian-controlled private corporation throughout the year;

(2) it carries on a business in Québec in the year and has an establishment in Québec; and

(3) more than 50% of the salaries or wages paid to its employees in the year has been paid to employees who are, within the meaning of the regulations made under section 771 of the Taxation Act, employees of an establishment situated in Québec.

In addition, the proportion of the corporation’s gross revenue from eligible activities must be greater than 50% for the particular fiscal period that includes the day on which an authorized investment certificate is applied for and for each fiscal period that begins in the 48-month period following the end of the particular fiscal period.

For the purposes of this section, a condition described in the first paragraph is considered to be met only when it is considered to be met for the purposes of the Taxation Act.

“**20.15.** Investissement Québec may revoke an authorized investment certificate that has been issued to a corporation or reduce the amount of the authorized investment that is specified in the certificate in the following cases:

(1) for the particular fiscal period that includes the day on which the application for the authorized investment certificate is filed or for a fiscal period that begins in the 48-month period following the end of the particular fiscal period, the proportion of the corporation’s gross revenue from eligible activities is not greater than 50%;

(2) the corporation does not use all or part of the funds from the issue of shares of its capital stock in relation to the authorized investment certificate in accordance with the detailed description referred to in section 20.3 that was filed with Investissement Québec to obtain the certificate, including any amendment made to the description in agreement with that body, or uses the funds for an ineligible purpose; or

(3) at any time in the 60-month period that begins on the day on which shares of its capital stock were issued in relation to the authorized investment certificate, the corporation unilaterally redeems all or part of the shares, or redeems all the shares it issued to another corporation in relation to the certificate, where the law confers on the other corporation the right to demand that all its shares be redeemed.”

(2) Subsection 1 applies in respect of an authorized investment certificate for which an application is filed after 31 December 2020.

167. Schedule B to the Act is repealed.

168. (1) Section 8.8 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“In the first annual certificate issued in respect of an investment project, the Minister specifies the date of the beginning of the corporation’s or partnership’s tax-free period in relation to the project. That date is the earlier of

(1) the day that follows the end of the start-up period; and

(2) the earlier of

(a) the date on which the corporation or partnership begins to carry on the activities arising from the carrying out of the project or, where the corporation or partnership gradually begins to carry on such activities, the date on which at least 90% of the goods intended to be used in the course of such activities are ready to be used, and

(b) the date on which the total capital investments attributable to the carrying out of the project is, for the first time, equal to or greater than

i. \$300,000,000, if subparagraph *a* of subparagraph 3 of the first paragraph of section 8.6 applies to the project,

ii. \$200,000,000, if subparagraph *b* of that subparagraph 3 applies to the project,

iii. \$75,000,000, if subparagraph *c* of that subparagraph 3 applies to the project,

iv. \$50,000,000, if subparagraph *c.1* of that subparagraph 3 applies to the project, or

v. \$100,000,000, if subparagraph *d* of that subparagraph 3 applies to the project.”

(2) Subsection 1 applies in respect of an investment project for which an application for a first annual certificate is filed after 10 February 2015. However, where section 8.8 of Schedule E to the Act applies before 21 March 2019, subparagraph *b* of subparagraph 2 of its second paragraph is to be read without reference to subparagraph *iv*.

169. (1) Section 8.9 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“The Minister may not issue an annual certificate to a corporation or a partnership, in respect of an investment project, for a taxation year or fiscal period that is subsequent to the start-up period of the project unless the total capital investments attributable to the carrying out of the project has reached at least, at or before the end of that period, whichever of the amounts specified in subparagraphs *a* to *d* of the first paragraph applies to the project. In addition, the Minister may issue an annual certificate in respect of an investment project only for a taxation year or fiscal period that is included in whole or in part in the corporation’s or partnership’s tax-free period in relation to the project.”

(2) Subsection 1 has effect from 11 February 2015.

170. (1) Section 8.10 of Schedule E to the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) subject to the first sentence of the second paragraph of section 8.9, the Minister may, for a taxation year or fiscal period that is subsequent to the particular year or fiscal period, issue a first annual certificate to the corporation or partnership in respect of the project or amend an annual certificate that the Minister has already issued to it so that that certificate becomes the first annual certificate of the corporation or partnership if, for that subsequent year or fiscal period, the project meets the requirements of the first paragraph of section 8.9; and”.

(2) Subsection 1 has effect from 11 February 2015.

171. (1) Section 8.13 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“However, if at the end of the start-up period in respect of the second investment project the total capital investments attributable to the carrying out of the project has not reached at least whichever of the amounts specified in subparagraphs *a* to *d* of the first paragraph of section 8.9 applies to the project, the Minister must amend every annual certificate referred to in the first paragraph to withdraw the statement, retroactively to the date of coming into force of the certificate.”

(2) Subsection 1 has effect from 29 March 2017.

172. Schedule F to the Act is repealed.

ACT RESPECTING THE QUÉBEC SALES TAX

173. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1), amended by section 220 of chapter 14 of the statutes of 2021, is again amended

(1) by inserting the following definition in alphabetical order:

““distribution platform operator” has the meaning assigned by section 477.2;”;

(2) by striking out the definitions of “specified digital platform” and “specified supplier”;

(3) by replacing the definition of “passenger vehicle” by the following definition:

““passenger vehicle” means a passenger vehicle or a zero-emission passenger vehicle, within the meaning assigned to those expressions by section 1 of the Taxation Act;”.

(2) Paragraphs 1 and 2 of subsection 1 apply from 1 July 2021.

(3) Paragraph 3 of subsection 1 has effect from 19 March 2019.

174. (1) Section 17 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *a* of subparagraph 6 of the fourth paragraph:

“(a.1) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.5.1 in respect of a supply of that property that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of that section is greater than zero;”;

(2) by adding the following subparagraph at the end of subparagraph 6 of the fourth paragraph:

“(c) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.6.1 in respect of any supply of an employer resource that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of that section, consumed or used for the purpose of making the particular supply, is greater than zero.”

(2) Subsection 1 has effect from 22 July 2016.

175. (1) Section 18 of the Act, amended by section 221 of chapter 14 of the statutes of 2021, is again amended

(1) by replacing subparagraph iii of subparagraph *c* of paragraph 3 by the following subparagraph:

“iii. is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act (chapter I-3) to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”;

(2) by replacing subparagraph ii of subparagraph *b* of paragraph 3.1 by the following subparagraph:

“ii. is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”;

(3) by replacing subparagraph ii of subparagraph *b* of paragraph 4 by the following subparagraph:

“ii. the property is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”.

(2) Subsection 1 applies in respect of a supply made after 18 March 2019.

176. (1) Section 18.0.1 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *a* of subparagraph 9 of the third paragraph:

“(a.1) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.5.1 in respect of a supply of the property or service that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.5.1 is greater than zero;”;

(2) by adding the following subparagraph at the end of subparagraph 9 of the third paragraph:

“(c) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.6.1 in respect of any supply of an employer resource that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.6.1, consumed or used for the purpose of making the particular supply, is greater than zero.”

(2) Subsection 1 has effect from 22 July 2016.

177. (1) Section 23 of the Act is amended

(1) by inserting the following paragraph after paragraph 2:

“(2.1) the supply is a qualifying corporeal movable property supply, within the meaning of section 477.2, and the person is required under section 477.18.3 to be registered under Division I of Chapter VIII at the time the supply is made;”;

(2) by striking out paragraph 4;

(3) by replacing paragraph 5 by the following paragraph:

“(5) the person is a Canadian specified supplier registered under Division II of Chapter VIII.1 and the supply is a designated supply, within the meaning of section 477.2, or a supply of corporeal movable property made to a specified Québec consumer;”;

(4) by striking out paragraph 6.

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.18.4 of the Act, enacted by subsection 1 of section 215 of this Act, that is made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

178. (1) Section 139 of the Act is amended

(1) by replacing the definition of “transit authority” by the following definition:

““transit authority” means an entity that meets the following conditions:

(1) the entity is

(a) a division, department, body or agency of a government, municipality or school authority, the primary purpose of which is to supply public passenger transportation services, or

(b) a non-profit organization that

i. receives funding from a government, municipality or school authority to support the supply of public passenger transportation services, or

ii. is established and operated for the purpose of providing public passenger transportation services to individuals with a disability; and

(2) all or substantially all of the supplies made by the entity are

(a) supplies of public passenger transportation services provided within and in the vicinity of the territory of a municipality, or

(b) supplies of rights for individuals to use public passenger transportation services referred to in subparagraph *a.*”;

(2) by replacing the definition of “municipal transit service” by the following definition:

““municipal transit service” means either a public passenger transportation service supplied by a transit authority, other than a charter service or a service that is part of a tour, or a right that exclusively entitles an individual to use the service;”.

(2) Subsection 1 applies

(1) in respect of a supply made after 22 July 2016; and

(2) in respect of a supply made before 23 July 2016 unless, before that day, an amount was charged, collected or remitted in respect of the supply as or on account of tax under Title I of the Act.

179. (1) Section 167 of the Act is replaced by the following section:

“**167.** The following supplies are exempt:

(1) a supply of a municipal transit service;

(2) a supply of a right that exclusively entitles an individual to use a public passenger transportation service (other than a charter service or a service that is part of a tour) that is operated by a transit authority;

(3) a supply of a public passenger transportation service designated by the Minister to be a municipal transit service; or

(4) a supply of a right that exclusively entitles an individual to use a public passenger transportation service referred to in subparagraph 3.

The first paragraph does not apply if the supply is made to a transit authority.”

(2) Subsection 1 applies

(1) in respect of a supply made after 22 July 2016; and

(2) in respect of a supply made before 23 July 2016 unless, before that day, an amount was charged, collected or remitted in respect of the supply as or on account of tax under Title I of the Act.

180. (1) The Act is amended by inserting the following section after section 167:

“167.1. A supply made to a particular transit authority of incorporeal movable property that is a right evidenced by a ticket, pass, voucher, or other similar physical or electronic media, is exempt if

(1) the property exclusively entitles an individual to use a public passenger transportation service (other than a charter service or a service that is part of a tour) that is operated by another transit authority, or to use a public passenger transportation service designated by the Minister to be a municipal transit service under subparagraph 3 of the first paragraph of section 167, and the particular transit authority acquires the property exclusively for the purpose of making a supply of the property; or

(2) the property exclusively entitles an individual to use a public passenger transportation service (other than a charter service or a service that is part of a tour) that is operated by the particular transit authority and the particular transit authority previously supplied the property.”

(2) Subsection 1 applies

(1) in respect of a supply made after 22 July 2016; and

(2) in respect of a supply made before 23 July 2016 unless, before that day, an amount was charged, collected or remitted in respect of the supply as or on account of tax under Title I of the Act.

181. (1) Section 183 of the Act, amended by section 227 of chapter 14 of the statutes of 2021, is again amended by striking out paragraph 3.

(2) Subsection 1 applies from 1 July 2021.

182. Sections 199.0.2 and 199.0.3 of the Act are repealed.

183. (1) Section 247 of the Act is amended by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) A is the tax that would be payable by the registrant in respect of the vehicle if the registrant acquired the vehicle at the particular time for consideration equal to the amount that would, under whichever of paragraphs d.3

to *d.5* of section 99 of the Taxation Act (chapter I-3) applies in respect of the vehicle, be deemed to be, for the purposes of that section, the capital cost to a taxpayer of a passenger vehicle in respect of which that paragraph applies if the formula in sections 99R1 and 99R1.1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without reference to B; and”.

(2) Subsection 1 applies in respect of a passenger vehicle that is acquired or brought into Québec after 18 March 2019.

184. (1) Section 248 of the Act is replaced by the following section:

“**248.** If the consideration paid or payable by a registrant for an improvement to a passenger vehicle of the registrant increases the cost to the registrant of the vehicle to an amount that exceeds the amount that would, under whichever of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act (chapter I-3) applies in respect of the vehicle, be deemed to be, for the purposes of that section, the capital cost to a taxpayer of a passenger vehicle in respect of which that paragraph applies if the formula in sections 99R1 and 99R1.1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without reference to B, the tax calculated on that excess must not be included in determining an input tax refund of the registrant for any reporting period of the registrant.”

(2) Subsection 1 applies in respect of an improvement to a passenger vehicle that is acquired or brought into Québec after 18 March 2019.

185. (1) Section 296.1 of the Act is replaced by the following section:

“**296.1.** Section 294 does not apply to

(1) a person registered under Chapter VIII.1; or

(2) a person not resident in Québec that makes a supply in Québec of admissions in respect of an activity, a seminar, an event or a place of amusement and whose only business carried on in Québec is the making of such supplies.”

(2) Subsection 1 applies from 1 July 2021.

186. (1) The Act is amended by inserting the following section after section 327.2.1, enacted by section 229 of chapter 14 of the statutes of 2021:

“**327.2.2.** The second paragraph of section 327.1 does not apply to a taxable supply referred to in subparagraph 1 where

(1) subparagraphs 1 to 3 of the first paragraph of section 327.1 apply to a taxable supply in respect of particular corporeal movable property that is made by a registrant and is referred to in any of subparagraphs *a* to *c* of subparagraph 1 of the first paragraph of section 327.1;

(2) the transfer referred to in subparagraph 2 of the first paragraph of section 327.1 of physical possession of the particular property is to a person (in this section referred to as the “consignee”) that is acquiring physical possession of the particular property as the recipient of a taxable supply made by way of sale of the particular property that

(a) is deemed under section 477.18.4 to have been made by a distribution platform operator, and

(b) would, but for section 477.18.4, be made by a non-resident person;

(3) the distribution platform operator is registered under Division I of Chapter VIII; and

(4) the non-resident person gives to the registrant, and the registrant retains, a certificate that

(a) acknowledges that the consignee acquired physical possession of the particular property as the recipient of a taxable supply and that the distribution platform operator is required to collect tax in respect of that taxable supply, and

(b) states the distribution platform operator’s name and registration number assigned under section 415 or 415.0.6.

Where the first paragraph applies, the taxable supply referred to in subparagraph 1 of that paragraph is deemed to have been made outside Québec.”

(2) Subsection 1 applies from 1 July 2021.

187. Section 346.1 of the Act is amended by replacing the portion before paragraph 1 by the following:

“346.1. Paragraph 1 of section 346 does not apply to the acquisition or bringing into Québec of property or a service by an operator on behalf of a co-venturer, where the property or service is so acquired or brought into Québec for consumption, use or supply in the course of activities that are not commercial activities and the operator”.

188. (1) The heading of Division XXIII of Chapter VI of Title I of the Act is amended by replacing “TAXI” by “REMUNERATED PASSENGER”.

(2) Subsection 1 has effect from 1 December 2020.

189. (1) Section 350.63 of the Act is amended by replacing the first paragraph by the following paragraph:

“No person referred to in section 350.62 or person acting on that person’s behalf may print or send by a technological means the invoice containing the information provided for in paragraph 2 of section 350.62 more than once,

except when providing it to the recipient for the purposes of that section. If such a person generates or sends by such means a copy, duplicate, facsimile or any other type of partial or total reproduction for another purpose, the person must do so in the prescribed manner and such a document must contain the prescribed information.”

(2) Subsection 1 has effect from 1 December 2020.

190. (1) Section 350.66 of the Act is replaced by the following section:

“350.66. In any proceedings respecting an offence under section 60.3 of the Tax Administration Act (chapter A-6.002), when it refers to section 350.63, an offence under section 60.4 of the Tax Administration Act, when it refers to paragraph 2 of section 350.62, an offence under section 61.0.0.1 of the Tax Administration Act, when it refers to paragraph 1 of section 350.62, or an offence under section 485.3, when it refers to section 425.1.1, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee had knowledge that an invoice was provided to the recipient by a person engaged in a taxi business referred to in section 350.62, or by a person acting on his behalf, is proof, in the absence of any proof to the contrary, that the invoice was provided by the person and that the amount shown in the invoice as being the consideration corresponds to the consideration received by the person from the recipient for a supply.”

(2) Subsection 1 has effect from 1 December 2020.

191. Subdivision 4.2 of Division I of Chapter VII of Title I of the Act, comprising sections 382.8 to 382.11, is repealed.

192. Section 407.5 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“Despite section 407, a small supplier or a person not resident and not carrying on business in Québec, who engages in the retail sale of a new tire or the sale of a road vehicle, other than a road vehicle that is capital property of the supplier or person, or the retail leasing of a new tire or the long term leasing of a road vehicle, is required to be registered in respect of those activities.

The expressions “long term leasing”, “new tire”, “retail leasing”, “retail sale” and “road vehicle” have the meanings assigned by Title IV.5 of the Act.”

193. (1) The Act is amended by inserting the following section after section 407.6.1:

“407.7. Despite section 407, a person that is required, in accordance with section 477.18.3, to be registered under this division is required to be registered for the purposes of this Title.”

(2) Subsection 1 applies from 1 July 2021.

194. (1) Section 410 of the Act is replaced by the following section:

“**410.** Every person (other than a person registered under Division II of Chapter VIII.1) that enters Québec for the purpose of making taxable supplies of admissions in respect of an activity, seminar, event or place of amusement is required to be registered and shall, before making any such supply, apply to the Minister for registration.”

(2) Subsection 1 applies from 1 July 2021.

195. (1) Section 410.1 of the Act is amended, in the first paragraph,

(1) by replacing “under sections 407 to 407.6” in the portion before subparagraph 1 by “under any of sections 407 to 407.6 and 407.7”;

(2) by replacing subparagraph 1.4 by the following subparagraph:

“(1.4) in the case of a person required under section 407.5 to be registered in respect of the retail sale of new tires or the sale of road vehicles or the retail leasing of new tires or the long term leasing of road vehicles, the day the person engages in the first sale or leasing of new tires or road vehicles in Québec;”;

(3) by inserting the following subparagraph after subparagraph 1.5:

“(1.6) in the case of a person required under section 407.7 to be registered, the first day on which the person is required, in accordance with section 477.18.3, to be registered under this division; and”.

(2) Paragraphs 1 and 3 of subsection 1 apply from 1 July 2021.

196. (1) Section 411 of the Act is amended by inserting “, 407.7” after “407.6” in the portion before subparagraph 1 of the first paragraph.

(2) Subsection 1 applies from 1 July 2021.

197. (1) Section 412 of the Act is amended by adding the following paragraph at the end:

“Where the application referred to in the first paragraph is made by a person that is required to be registered under section 407.7, it must also contain the registration number assigned to that person in accordance with subsection 1 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 applies from 1 July 2021.

198. (1) Section 425.1.1 of the Act is replaced by the following section:

“**425.1.1.** Despite the first paragraph of section 425, a registrant who makes a supply referred to in any of sections 350.51, 350.51.1 and 350.62 shall show on the invoice referred to in any of those sections and that the registrant is required to provide to the recipient the consideration paid or payable by the recipient for the supply as well as the tax payable in respect of the supply in such a way that the amount of the tax is shown clearly and separately from the tax provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 has effect from 1 December 2020.

199. (1) Section 442 of the Act is amended by inserting “18.0.1.1, 18.0.1.2,” after “18.0.1.”

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

200. (1) Section 456 of the Act is amended by replacing the portion before the formula in the first paragraph by the following:

“**456.** If, in a taxation year of a registrant, tax becomes payable, or is paid without having become payable, by the registrant in respect of supplies of a passenger vehicle made under a lease and the total of the consideration for the supplies that would be deductible in computing the registrant’s income for the year for the purposes of the Taxation Act (chapter I-3), if the registrant were a taxpayer under that Act and that Act were read without reference to its section 421.6, exceeds the amount in respect of that consideration that would be deductible in computing the registrant’s income for the year for the purposes of that Act, if the registrant were a taxpayer under that Act and the formula in sections 99R1, 99R1.1 and 421.6R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without reference to B, there must be added in determining the net tax for the appropriate reporting period of the registrant an amount determined by the formula”.

(2) Subsection 1 has effect from 19 March 2019.

201. (1) The heading of Chapter VIII.1 of Title I of the Act is amended by replacing “NON-RESIDENT SUPPLIERS” by “ELECTRONIC COMMERCE”.

(2) Subsection 1 applies from 1 July 2021.

202. (1) Section 477.2 of the Act is amended

(1) by striking out the definition of “Québec consumer” in the first paragraph;

(2) by replacing the definition of “specified Québec consumer” in the first paragraph by the following definition:

““specified Québec consumer” means a recipient of a supply in respect of which the following conditions are met:

(1) the recipient has not provided to the supplier, or to a distribution platform operator in respect of the supply, evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII; and

(2) the usual place of residence of the recipient, determined in accordance with section 477.3, is situated in Québec;”;

(3) by inserting the following definitions in alphabetical order in the first paragraph:

““accommodation platform operator”, in respect of a supply of short-term accommodation made through an accommodation platform, means a person (other than the supplier or an excluded operator in respect of the supply) that

(1) controls or sets the essential elements of the transaction between the supplier and the recipient;

(2) if paragraph 1 does not apply to any person, is involved, directly or through arrangements with third parties, in collecting, receiving or charging the consideration for the supply and transmitting all or part of the consideration to the supplier; or

(3) is a prescribed person;

““distribution platform operator”, in respect of a supply of property or a service made through a specified distribution platform, means a person (other than the supplier or an excluded operator in respect of the supply) that

(1) controls or sets the essential elements of the transaction between the supplier and the recipient;

(2) if paragraph 1 does not apply to any person, is involved, directly or through arrangements with third parties, in collecting, receiving or charging the consideration for the supply and transmitting all or part of the consideration to the supplier; or

(3) is a prescribed person;

““excluded operator” means a person that, in respect of a supply of property or a service,

(1) meets the following conditions:

(a) the person does not set, directly or indirectly, any of the terms and conditions under which the supply is made,

(b) the person is not involved, directly or indirectly, in authorizing the charge to the recipient of the supply in respect of the payment of the consideration for the supply, and

(c) the person is not involved, directly or indirectly, in the ordering of the property or service, or in the delivery of the property or the rendering of the service;

(2) solely provides for the listing or advertising of the property or service or for the redirecting or transferring to a digital platform on which the property or service is offered;

(3) is solely a payment processor; or

(4) is a prescribed person;

““false statement” includes a statement that is misleading because of an omission from the statement;”;

(4) by replacing the definitions of “Canadian specified supplier”, “foreign specified supplier” and “specified supplier” in the first paragraph by the following definitions:

““Canadian specified supplier” means a specified supplier that is registered under subdivision D of Division V of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

““foreign specified supplier” means a specified supplier that is not resident in Canada, does not make supplies in the course of a business carried on in Canada and is not registered under subdivision D of Division V of Part IX of the Excise Tax Act;

““specified supplier” means a person not resident in Québec that does not make supplies in the course of a business carried on in Québec and that is not registered under Division I of Chapter VIII;”;

(5) by inserting the following definitions in alphabetical order in the first paragraph:

““accommodation platform” means a digital platform through which a person facilitates the making of a supply of short-term accommodation situated in Québec by another person that is not registered under Division I of Chapter VIII;

““designated qualifying corporeal movable property supply” means a supply made by way of sale of corporeal movable property that is, under the agreement for the supply, to be delivered in Québec to a specified Québec consumer, other than

(1) an exempt or zero-rated supply;

(2) a supply of corporeal movable property sent by mail or courier to the specified Québec consumer at an address in Québec from an address outside Canada by the supplier or by another person acting on behalf of the supplier, if the supplier maintains evidence satisfactory to the Minister that the property was so sent;

(3) a supply that is deemed under section 327.9 to have been made outside Québec;

(4) a qualifying corporeal movable property supply; and

(5) a prescribed supply;

““designated supply” means a taxable supply of incorporeal movable property or a service made in Québec, other than

(1) a supply that is made through a specified distribution platform and in respect of which a person registered under Division II of this chapter or Division I of Chapter VIII is a distribution platform operator;

(2) a supply of a service

(a) that is made to a person in connection with a supply of short-term accommodation made to the person, and

(b) the consideration for which represents a booking fee, administration fee or other similar charge;

(3) a supply of a service that is deemed under section 327.9 to have been made outside Québec; and

(4) a prescribed supply;

““digital platform” includes a website, an electronic portal, gateway, store or distribution platform or any other similar electronic interface but does not include

(1) an electronic interface that solely processes payments; or

(2) a prescribed platform or interface;

““qualifying corporeal movable property supply” means a supply made by way of sale of corporeal movable property that is, under the agreement for the supply, to be delivered in Québec to the recipient, other than

(1) an exempt or zero-rated supply;

(2) a supply of corporeal movable property sent by mail or courier to the recipient at an address in Québec from an address outside Québec by the supplier or by another person acting on behalf of the supplier, if the supplier maintains evidence satisfactory to the Minister that the property was so sent;

(3) a supply that is deemed under section 327.9 to have been made outside Québec; and

(4) a prescribed supply;

““Québec accommodation related supply” means a taxable supply of a service

(1) that is made to a person in connection with a supply of short-term accommodation situated in Québec made to the person; and

(2) the consideration for which represents a booking fee, administration fee or other similar charge;

““specified distribution platform” means a digital platform through which a person facilitates the making of one or more of the following supplies:

(1) a designated supply by another person that is a Canadian specified supplier;

(2) a specified supply by another person that is a specified supplier;

(3) a qualifying corporeal movable property supply by another person that is not registered under Division I of Chapter VIII; or

(4) a designated qualifying corporeal movable property supply by a specified supplier;

““specified supply” means a taxable supply of incorporeal movable property or a service, other than

(1) a supply of incorporeal movable property that

(a) may not be used in Québec,

(b) relates to an immovable situated outside Québec, or

(c) relates to corporeal movable property ordinarily situated outside Québec;

(2) a supply of a service that

(a) may only be consumed or used outside Québec,

(b) is in relation to an immovable situated outside Québec, or

(c) is rendered in connection with criminal, civil or administrative litigation that is brought outside Québec (other than a service rendered before the commencement of such litigation) or that is in the nature of an appeal from a decision resulting from such litigation;

(3) a supply of a service that is deemed under section 327.9 to have been made outside Québec;

(4) a supply of a service

(a) that is made to a person in connection with a supply of short-term accommodation made to the person, and

(b) the consideration for which represents a booking fee, administration fee or other similar charge; and

(5) a prescribed supply.”;

(6) by striking out the definitions of “specified digital platform” and “specified threshold” in the first paragraph;

(7) by striking out the second paragraph.

(2) Subsection 1 applies from 1 July 2021.

203. (1) Sections 477.3 and 477.4 of the Act are replaced by the following sections:

“477.3. To determine whether the usual place of residence of the recipient of a supply is situated in Québec, a person referred to in section 477.4.3 or 477.6 shall, in respect of the supply, have obtained in the ordinary course of the person’s operations two or more pieces of information from among the following that reasonably support that conclusion:

(1) the recipient’s billing address;

(2) the recipient’s home address;

(3) the recipient’s business address;

(4) the IP address of the device used by the recipient at the time the agreement relating to the supply is entered into or similar data obtained at that time through another geolocation method;

(5) payment-related information in respect of the recipient or other information used by the payment system, such as the recipient's payment-related bank information or the billing address used by the bank;

(6) the information from a subscriber identity module, or other similar module, used by the recipient;

(7) the place at which a landline communication service is supplied to the recipient; or

(8) any other relevant information specified by the Minister.

Where the person referred to in the first paragraph has obtained, in the ordinary course of the person's operations, two or more pieces of information from among those provided for in subparagraphs 1 to 8 of that paragraph in support of the conclusion that the usual place of residence of the recipient of a supply is situated in Québec and at least two other pieces of information from among those provided for in those subparagraphs in support of the conclusion that that usual place of residence is situated outside Québec, the person shall take into account the pieces of information that are, in the circumstances, reasonably considered to be more reliable in determining the place of residence.

Where the person referred to in the first paragraph cannot obtain two or more non-contradictory pieces of information to determine, in the ordinary course of the person's operations, the usual place of residence of the recipient of a supply, the Minister may allow an alternative method to be used.

Where the person referred to in the first paragraph has determined, in accordance with the first, second and third paragraphs, that the usual place of residence of the recipient of a supply is situated in Québec, the person has obtained in the ordinary course of the person's operations one or more addresses that are a home or business address of the recipient in Canada outside Québec and the person has not obtained in the ordinary course of the person's operations the same number or a greater number of addresses that are a home or business address of the recipient in Québec, the usual place of residence of the recipient is deemed, despite those paragraphs, to be situated outside Québec.

“477.4. For the purposes of this Title and despite sections 22.15.2, 22.31, 22.32 and 23, the following rules apply:

(1) a specified supply that is made by a person registered under Division II, other than a Canadian specified supplier, to a specified Québec consumer is deemed to be made in Québec; and

(2) a Québec accommodation related supply that is made by a person registered under Division II to a recipient that has not provided to the person evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII is deemed to be made in Québec and, where that supply is a supply to which Chapter IV applies, the supply is deemed not to be a supply to which that chapter applies.”

(2) Subsection 1, where it replaces section 477.3 of the Act, applies from 1 July 2021.

(3) Subsection 1, where it replaces section 477.4 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(4) However, where section 477.4 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 3 that is a specified supply or a Québec accommodation related supply, paragraph 3 of section 23 of the Act does not apply in respect of the supply and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, the following rules apply:

(1) for the purposes of Title I of the Act, that part of the consideration is not to be included in calculating the tax payable in respect of the supply; and

(2) for the purposes of sections 18 to 18.0.3, 26 to 26.5, 279.1 to 279.4 and 472 of the Act,

(a) the supply is deemed to be made outside Québec, despite section 477.4 of the Act, enacted by subsection 1; and

(b) the part of the consideration for the supply that becomes due after 30 June 2021, or that is paid after that date without having become due, is not to be included in calculating the tax payable in respect of the supply.

204. (1) The Act is amended by inserting the following sections after section 477.4:

“477.4.1. For the purposes of this Title and despite sections 22.15.2, 22.31, 22.32 and 23, where a person that is registered under Division I of Chapter VIII or carrying on a business in Québec makes a Québec accommodation related supply, the supply is deemed to be made in Québec and, where that supply is a supply to which Chapter IV applies, the supply is deemed not to be a supply to which that chapter applies.

“477.4.2. For the purposes of this Title, where a particular person that is registered under Division II makes, with a registrant described in section 41.0.2, an election under section 41.0.1 in respect of a particular supply, the registrant is deemed not to have made a supply to the particular person of a service of acting as mandatary described in section 41.0.2 in respect of the particular supply.”

(2) Subsection 1, where it enacts section 477.4.1 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) However, where section 477.4.1 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is a Québec accommodation related supply, paragraph 3 of section 23 of the Act does not apply in respect of the supply and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, the following rules apply:

(1) for the purposes of Title I of the Act, that part of the consideration is not to be included in calculating the tax payable in respect of the supply; and

(2) for the purposes of sections 18 to 18.0.3, 26 to 26.5, 279.1 to 279.4 and 472 of the Act,

(a) the supply is deemed to be made outside Québec, despite section 477.4.1 of the Act, enacted by subsection 1; and

(b) the part of the consideration for the supply that becomes due after 30 June 2021, or that is paid after that date without having become due, is not to be included in calculating the tax payable in respect of the supply.

(4) Subsection 1, where it enacts section 477.4.2 of the Act, applies from 1 July 2021.

205. (1) The heading of Division II of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

206. (1) The Act is amended by inserting the following section before section 477.5:

“477.4.3. For the purposes of this division, the threshold amount of a particular person for a period is the total of all amounts each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a supply that is, or that could reasonably be expected to be,

(1) where the particular person is a foreign specified supplier, a specified supply made during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply that is deemed to have been made by another person under paragraph 1 of section 477.5.1 or subparagraph *a* of paragraph 1 of section 477.5.2);

(2) where the particular person is a Canadian specified supplier, a designated supply made during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply made through a specified distribution platform);

(3) where the particular person is a Canadian specified supplier, the taxable supply of corporeal movable property made in Québec during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply that is deemed to have been made by another person under paragraph 1 of section 477.5.5);

(4) where the particular person is a specified supplier, a Québec accommodation related supply made during that period by the particular person to another person that is not registered under Division I of Chapter VIII;

(5) where the particular person is a distribution platform operator in respect of a specified supply (other than a zero-rated supply) made during that period through a specified distribution platform by a specified supplier to a specified Québec consumer, a specified supply (other than a zero-rated supply) that a specified supplier has made during that period through the specified distribution platform to a specified Québec consumer and in respect of which the particular person or any other person is a distribution platform operator;

(6) where the particular person is a distribution platform operator in respect of a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply made during that period through a specified distribution platform by a specified supplier to a specified Québec consumer, a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply that a specified supplier has made during that period through the specified distribution platform to a specified Québec consumer and in respect of which the particular person or any other person is a distribution platform operator; or

(7) where the particular person is an accommodation platform operator in respect of an accommodation supply—being a taxable supply of short-term accommodation situated in Québec made by a person that is not registered under Division I of Chapter VIII to a recipient that is not registered under that division—that is made during that period through an accommodation platform, an accommodation supply that is made during that period through the accommodation platform and in respect of which the particular person or any other person is an accommodation platform operator.

For the purposes of subparagraphs 2 and 3 of the first paragraph, this Title is to be read without reference to section 23.

Where the consideration for a supply is expressed in foreign currency, the person referred to in the first paragraph shall, for the purpose of computing the total described in that paragraph and despite section 56, use a fair and reasonable conversion method to convert the value of the consideration into Canadian currency, provided the method is used consistently by the person to determine the total described in that paragraph.”

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.4 of the Act, enacted by subsection 1 of section 203 of this Act, in section 477.4.1 of the Act, enacted by subsection 1 of section 204 of this Act, or in any of sections 477.5.1 to 477.5.5 of the Act, enacted by subsection 1 of section 208 of this Act, that is made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

207. (1) Section 477.5 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Every person (other than a registrant or a person that carries on a business in Québec) that is a specified supplier at any time, a distribution platform operator in respect of a supply made at any time or an accommodation platform operator in respect of a supply made at any time is required at that time to be registered under this division if the threshold amount of the person for any period of 12 months that includes that time (other than a period that begins before 1 July 2021) exceeds \$30,000.”;

(2) by adding the following paragraphs at the end:

“Where a person that is registered under this division becomes registered under Division I of Chapter VIII on a particular day, the person ceases to be registered under this division effective on the particular day.

The Minister may, after giving a person that is registered under this division reasonable written notice, cancel the registration of the person if the Minister is satisfied that the registration is not required for the purposes of this division.

On request from a person, the Minister may cancel the registration of the person under this division if the Minister is satisfied that the registration is not required for the purposes of this division.

Where the Minister cancels the registration of a person under the sixth or seventh paragraph, the Minister shall notify the person of the cancellation and its effective date.”

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.4 of the Act, enacted by subsection 1 of section 203 of this Act, in section 477.4.1 of the Act, enacted by subsection 1 of section 204 of this Act, or in any of sections 477.5.1 to 477.5.5 of the Act,

enacted by subsection 1 of section 208 of this Act, that is made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) For the purposes of the first paragraph of section 477.5 of the Act, the supply referred to in subsection 2 is deemed to be made on 1 July 2021.

208. (1) The Act is amended by inserting the following division after section 477.5:

“DIVISION II.1

“PRESUMPTIONS—SUPPLIERS

“477.5.1. Where a specified supply is made through a specified distribution platform by a specified supplier to a specified Québec consumer and where another person registered under Division II is a distribution platform operator in respect of the specified supply, then, for the purposes of this Title (except for sections 407 to 412 and 477.2 and subparagraph 5 of the first paragraph of section 477.4.3), the following rules apply:

(1) the specified supply is deemed to have been made by the other person and not by the specified supplier; and

(2) the other person is deemed not to have made a supply of services relating to the specified supply to the specified supplier.

“477.5.2. Where a specified supply is made through a specified distribution platform by a specified supplier, where another person that is registered under Division I of Chapter VIII, or that carries on a business in Québec, is a distribution platform operator in respect of the specified supply and where, but for section 23, the specified supply would have been made in Québec, the following rules apply:

(1) where the other person is registered under Division I of Chapter VIII, for the purposes of this Title (except for sections 407 to 412 and 477.2 and subparagraph 5 of the first paragraph of section 477.4.3),

(a) the specified supply is deemed to have been made by the other person and not by the specified supplier, and

(b) the other person is deemed not to have made a supply of services relating to the specified supply to the specified supplier; and

(2) in any other case, for the purposes of sections 294 to 297, 462 and 462.1, the specified supply is deemed to have been made by the other person and not by the specified supplier.

“477.5.3. Where a particular supply that is a taxable supply of short-term accommodation situated in Québec is made through an accommodation platform by a particular person that is not registered under Division I of Chapter VIII, where another person that is registered under Division II is an accommodation platform operator in respect of the particular supply and where the recipient has not provided to the other person evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII, then, for the purposes of this Title (except for sections 294 to 297, 407 to 412, 462, 462.1 and 477.2 and subparagraph 7 of the first paragraph of section 477.4.3), the following rules apply:

- (1) the particular supply is deemed to have been made by the other person and not by the particular person; and
- (2) the other person is deemed not to have made a supply of services relating to the particular supply to the particular person.

“477.5.4. Where a particular supply that is a taxable supply of short-term accommodation situated in Québec is made through an accommodation platform by a particular person that is not registered under Division I of Chapter VIII and where another person that is registered under that division, or that carries on a business in Québec, is an accommodation platform operator in respect of the particular supply, then, for the purposes of this Title (except for sections 294 to 297, 462 and 462.1, in respect of the particular person, and except for sections 407 to 412 and 477.2 and subparagraph 7 of the first paragraph of section 477.4.3), the following rules apply:

- (1) the particular supply is deemed to have been made by the other person and not by the particular person; and
- (2) the other person is deemed not to have made a supply of services relating to the particular supply to the particular person.

“477.5.5. Where a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply is made through a specified distribution platform by a specified supplier to a specified Québec consumer and where another person that is registered under Division II is a distribution platform operator in respect of the supply of the property, then, for the purposes of this Title (except for sections 407 to 412 and 477.2 and subparagraph 6 of the first paragraph of section 477.4.3), the following rules apply:

- (1) the supply of the property is deemed to have been made by the other person and not by the specified supplier;
- (2) sections 22.7, 22.9 and 23 do not apply in respect of the supply of the property and the supply is deemed to have been made in Québec; and
- (3) the other person is deemed not to have made a supply of services relating to the supply of the property to the specified supplier.

“**477.5.6.** Where a particular person that is deemed not to have made a supply under paragraph 1 of any of sections 477.5.1 and 477.5.3 to 477.5.5 or subparagraph *a* of paragraph 1 of section 477.5.2 made a false statement to another person that is deemed to have made the supply under any of those paragraphs 1 or that subparagraph *a*, as the case may be, and where the false statement is relevant to the determination of whether the other person is required to collect the tax payable under section 16 in respect of the supply or the determination of the amount of that tax that the other person is required to collect, the particular person and the other person are solidarily liable for all obligations under this Title in respect of the supply that arise because of

(1) the tax in respect of the supply becoming collectible by the other person; and

(2) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax or specified net tax of the other person, or an amount that was paid to the other person or applied on account of a refund or rebate to which the other person was not entitled or that exceeds the refund or rebate to which the other person was entitled, that is reasonably attributable to the supply.

Where the other person did not know and could not reasonably be expected to have known that the particular person made a false statement, where the other person relied in good faith on the false statement and where, because of such reliance, the other person did not charge, collect or remit the amount of tax in respect of the supply that the other person was required to charge, collect or remit, the Minister is not to assess the other person under section 25 of the Tax Administration Act (chapter A-6.002) for obligations provided for in this Title in respect of the supply in excess of the obligations in respect of the supply that arise because of the other person having charged, collected or remitted an amount of tax in respect of the supply.”

(2) Subsection 1, where it enacts sections 477.5.1 to 477.5.5 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) However, where section 477.5.3 or 477.5.4 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is the supply of short-term accommodation and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, that part of the consideration is not to be included in calculating the tax payable in respect of the supply for the purposes of Title I of the Act.

(4) Subsection 1, where it enacts section 477.5.6 of the Act, applies from 1 July 2021.

209. (1) The heading of Division III of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

210. (1) Section 477.6 of the Act is replaced by the following section:

“477.6. A foreign specified supplier that is registered under Division II and that makes a specified supply in Québec to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A Canadian specified supplier that is registered under Division II and that makes a designated supply or a taxable supply of corporeal movable property in Québec to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A person registered under Division II that is deemed, under paragraph 1 of sections 477.4 and 477.5.1, to make a specified supply in Québec to a specified Québec consumer or that is deemed, under paragraphs 1 and 2 of section 477.5.5, to make a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply in Québec to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A person registered under Division II that is deemed, under paragraph 1 of section 477.5.3, to make a taxable supply of short-term accommodation situated in Québec shall, as a mandatary of the Minister, collect the tax payable by the recipient under section 16 in respect of the supply.

A specified supplier registered under Division II that makes a Québec accommodation related supply in Québec to a recipient that has not provided to the supplier evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII shall, as a mandatary of the Minister, collect the tax payable by the recipient under section 16 in respect of the supply.”

(2) Subsection 1 applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) However, where section 477.6 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is the supply of short-term accommodation and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, that part of the consideration is not to be included in calculating the tax payable in respect of the supply for the purposes of Title I of the Act.

211. (1) Section 477.6.1 of the Act, enacted by section 237 of chapter 14 of the statutes of 2021, is replaced by the following section:

“477.6.1. A supplier to which the first or second paragraph of section 477.6 applies or a person to which the third paragraph of that section applies is not required to collect the tax payable by a specified Québec consumer under section 16 in respect of a taxable supply of an emission allowance.”

(2) Subsection 1 applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

212. (1) The heading of Division IV of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

213. (1) Sections 477.8 and 477.9 of the Act are replaced by the following sections:

“477.8. For the purposes of this chapter and subject to section 477.9, the reporting period of a person registered under Division II at a particular time corresponds to the calendar quarter that includes that time.

“477.9. Where a person becomes registered under Division II on a particular day, the following periods are deemed to be separate reporting periods of the person:

(1) the period beginning on the first day of the reporting period of the person, otherwise determined under subdivision 1 of Division IV of Chapter VIII, that includes the particular day and ending on the day immediately preceding the particular day; and

(2) the period beginning on the particular day and ending on the last day of the calendar quarter that includes the particular day.

Where a person ceases to be registered under Division II on a particular day, the following periods are deemed to be separate reporting periods of the person:

(1) the period beginning on the first day of the calendar quarter that includes the particular day and ending on the day immediately preceding the particular day; and

(2) the period beginning on the particular day and ending on the last day of the reporting period of the person, otherwise determined under subdivision 1 of Division IV of Chapter VIII, that includes the particular day.”

(2) Subsection 1 applies from 1 July 2021.

214. (1) Section 477.17 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“**477.17.** Subject to the third and fourth paragraphs, a person that is resident in Canada and is the recipient of a specified supply made by a foreign specified supplier is entitled to a rebate of the tax paid by the person under section 16 in respect of the supply equal to the amount determined by the formula”;

(2) by inserting “in respect of which the supply is made” after “service” in subparagraph 2 of the second paragraph.

(2) Subsection 1 applies from 1 July 2021.

215. (1) The Act is amended by inserting the following after section 477.18:

“**477.18.1.** No amount of an input tax refund, rebate, refund or remission under this or any other Act of the Parliament of Québec shall be credited, paid or granted to the recipient of a supply to the extent that it is reasonable to consider that the amount is determined, directly or indirectly, in relation to an amount that is collected as or on account of tax or in relation to an amount of tax that is required to be collected in respect of the supply by a particular person registered under Division II.

The first paragraph does not apply

(1) in respect of an amount that the recipient may claim as a rebate under subdivision 5 of Division I of Chapter VII if the recipient is not registered under Division I of Chapter VIII, as a rebate under section 400 or as a refund under section 21 of the Tax Administration Act (chapter A-6.002);

(2) in respect of an amount that is adjusted, refunded or credited by the particular person under any of sections 447, 448 and 477.16; and

(3) for prescribed purposes.

“DIVISION IV.1**“CORPOREAL MOVABLE PROPERTY**

“477.18.2. In this division, “specified recipient”, in respect of a supply of property, means a person (other than a person not resident in Québec that is not a consumer of the property) that is the recipient of the supply and that is not registered under Division I of Chapter VIII.

“477.18.3. Every person that is not resident in Québec and does not make supplies at any time in the course of a business carried on in Québec, or that is a distribution platform operator in respect of a supply made at any time, is required at that time to be registered under Division I of Chapter VIII if, for any period of 12 months that includes that time (other than a period that begins before 1 July 2021), the amount determined by the following formula is greater than \$30,000:

A + B.

For the purposes of the formula in the first paragraph,

(1) A is the total of all amounts, each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a taxable supply that is, or that could reasonably be expected to be, a qualifying corporeal movable property supply made by the person during that period to a specified recipient (other than a supply deemed to have been made by the person under subparagraph *a* of subparagraph 1 of the first paragraph of section 477.18.4); and

(2) B is

(*a*) where the person is a distribution platform operator in respect of a qualifying corporeal movable property supply made during that period through a specified distribution platform, the total of all amounts, each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a supply that is, or that could reasonably be expected to be, a qualifying corporeal movable property supply made during that period through the specified distribution platform to a specified recipient and in respect of which the person or any other person is a distribution platform operator, and

(*b*) in any other case, zero.

“477.18.4. Where a particular supply that is a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply is made through a specified distribution platform by a particular person that is not registered under Division I of Chapter VIII and where another person that is registered under that division, or is carrying on a business in Québec, is a distribution platform operator in respect of the particular supply, the following rules apply:

(1) for the purposes of this Title (except for sections 294 to 297, 462 and 462.1, in respect of the particular person, and except for sections 407 to 412 and 477.2 and subparagraph *a* of subparagraph 2 of the second paragraph of section 477.18.3),

(a) the particular supply is deemed to have been made by the other person and not by the particular person, and

(b) the particular supply is deemed to be a taxable supply;

(2) for the purposes of this Title (except for sections 327.1 to 327.7), the other person is deemed not to have made a supply of services relating to the particular supply to the particular person; and

(3) where the other person is registered under Division I of Chapter VIII, where the particular person has paid tax under section 17 in respect of the bringing into Québec of the corporeal movable property, where no person is entitled to claim an input tax refund or a rebate under this Title in respect of the tax in respect of the bringing into Québec of the property, where no person is deemed under section 327.7 to have paid tax in respect of a supply of the corporeal movable property equal to the tax in respect of the bringing into Québec of the property and where the particular person provides to the other person evidence satisfactory to the Minister that the tax in respect of the bringing into Québec of the property has been paid,

(a) for the purpose of determining an input tax refund of the other person, the other person is deemed

i. to have paid, at the time the particular person paid the tax in respect of the bringing into Québec of the property, tax in respect of a supply of the corporeal movable property made to the other person equal to the tax in respect of the bringing into Québec of the property, and

ii. to have acquired the corporeal movable property for use exclusively in its commercial activities, and

(b) no portion of the tax in respect of the bringing into Québec of the property that has been paid by the particular person shall be rebated, refunded or remitted to the particular person, or shall otherwise be recovered by the particular person, under this or any other Act of the Parliament of Québec.

For the purposes of the first paragraph, the definition of “designated qualifying corporeal movable property supply” in section 477.2 is to be read as if all occurrences of “specified Québec consumer” were replaced by “recipient”, with the necessary modifications.

“477.18.5. Where a particular person that is deemed not to have made a supply under subparagraph *a* of subparagraph 1 of the first paragraph of section 477.18.4 made a false statement to another person that is deemed to have made the supply under that subparagraph *a* and where the false statement is relevant to the determination of whether the other person is required to collect the tax payable under section 16 in respect of the supply or the determination of the amount of that tax that the other person is required to collect, the particular person and the other person are solidarily liable for all obligations under this Title in respect of the supply that arise because of

(1) the tax in respect of the supply becoming collectible by the other person; and

(2) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax of the other person, or an amount that was paid to the other person or applied on account of a refund or rebate to which the other person was not entitled or that exceeds the refund or rebate to which the other person was entitled, that is reasonably attributable to the supply.

Where a particular person provides to another person evidence that tax under section 17 has been paid in respect of the bringing into Québec of corporeal movable property, where the particular person made a false statement to the other person that is relevant to the determination of whether subparagraph 3 of the first paragraph of section 477.18.4 is applicable in respect of the bringing into Québec of the property and where the other person claimed an input tax refund (in this section referred to as the “non-allowable input tax refund”) to which the other person was not entitled but would have been entitled if that subparagraph 3 were applicable in respect of the bringing into Québec of the property, the particular person and the other person are solidarily liable for all obligations provided for in this Title that arise because of the other person having claimed the non-allowable input tax refund.

Where the other person did not know and could not reasonably be expected to have known that the particular person made a false statement, where the other person relied in good faith on the false statement and where, because of such reliance, the other person either did not charge, collect or remit the amount of tax in respect of the supply that the other person was required to charge, collect or remit, or claimed the non-allowable input tax refund, the Minister is not to assess the other person under section 25 of the Tax Administration Act (chapter A-6.002) for

(1) obligations provided for in this Title in respect of the supply in excess of the obligations that arise because of the other person having charged, collected or remitted an amount of tax in respect of the supply; or

(2) obligations provided for in this Title that arise because of the other person having claimed the non-allowable input tax refund.

“**477.18.6.** A particular person (other than a prescribed person) that in the course of a business makes one or more particular supplies of a service of storing in Québec corporeal movable property (other than a service that is incidental to the supply of a freight transportation service, as defined in section 193) offered for sale by another person not resident in Québec shall

(1) notify the Minister of this fact, by filing the information required by the Minister in the manner determined by the Minister, on or before

(a) 1 January 2022, where the particular person makes those particular supplies in the course of a business carried on as of 1 July 2021, or, in any other case, the last day of the six-month period that follows the day on which the particular person last began making those particular supplies in the course of a business, or

(b) any later day that the Minister determines; and

(2) in respect of those particular supplies, maintain records containing information determined by the Minister.

“DIVISION IV.2

“INFORMATION RETURNS

“**477.18.7.** A person (other than a prescribed person) that is a registrant at any time in a calendar year and that is a distribution platform operator in respect of a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply made in the calendar year shall file with the Minister an information return for the calendar year, containing the information determined by the Minister, before 1 July of the following calendar year.

“**477.18.8.** A person (other than a prescribed person) that, at any time in a calendar year, is registered or required to be registered under Division II, or is a registrant, and that is an accommodation platform operator in respect of a supply of short-term accommodation situated in Québec made in the calendar year shall file with the Minister an information return for the calendar year, containing the information determined by the Minister, before 1 July of the following calendar year.”

(2) Subsection 1, where it enacts section 477.18.1 of the Act, has effect from 1 January 2019.

(3) Subsection 1, where it enacts the headings of Divisions IV.1 and IV.2 of Chapter VIII.1 of Title I and sections 477.18.5 and 477.18.6 of the Act, applies from 1 July 2021.

(4) Subsection 1, where it enacts sections 477.18.2 and 477.18.3 of the Act, applies either from 1 July 2021 or in respect of a supply referred to in section 477.18.4 of the Act, enacted by subsection 1, that is made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(5) For the purposes of the first paragraph of section 477.18.3 of the Act, the supply referred to in subsection 4 is deemed to be made on 1 July 2021.

(6) Subsection 1, where it enacts section 477.18.4 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(7) Subsection 1, where it enacts sections 477.18.7 and 477.18.8 of the Act, applies from the calendar year 2021. However, where those sections apply to the calendar year 2021, they are to be read as if the calendar year were the portion of that calendar year that begins on 1 July and ends on 31 December.

216. (1) The heading of Division V of Chapter VIII.1 of Title I of the Act is replaced by the following heading:

“PROHIBITION AND PENALTY”.

(2) Subsection 1 applies from 1 July 2021.

217. (1) The Act is amended by inserting the following section before section 477.19:

“**477.18.9.** No person shall, in respect of a supply of property or a service made to a particular person that is a consumer of the property or service, provide to another person that is registered under Division II evidence that the particular person is registered under Division I of Chapter VIII.”

(2) Subsection 1 applies from 1 July 2021.

218. Section 477.19 of the Act is replaced by the following section:

“**477.19.** The recipient of a supply of property or a service that evades or attempts to evade the payment or collection of tax under section 16 in respect of the supply by providing false information to a person referred to in section 477.6 or, if the recipient is a consumer of the property or service, by providing to that person evidence that the recipient is registered under Division I of Chapter VIII shall incur a penalty equal to the greater of \$250 and 50% of the amount the payment or collection of which the recipient evaded or attempted to evade.”

219. (1) Section 541.23 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““reporting period” of a person at a particular time means the calendar quarter that includes that time;”.

(2) Subsection 1 has effect from 1 January 2020.

220. (1) Section 541.26 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“Every person who is required to collect the tax or any of the amounts referred to in section 541.25 during a reporting period shall keep an account thereof and, on or before the last day of the month following the end of the reporting period, render an account to the Minister, in the prescribed form containing prescribed information, of the tax or any of those amounts that the person has collected or should have collected for the reporting period and, on or before that last day, remit the tax or amount to the Minister.

A person shall render an account to the Minister even if no amount relating to the supply of an accommodation unit giving rise to the tax or to any of the amounts referred to in section 541.25 was received during the reporting period.”

(2) Subsection 1 has effect from 1 January 2020.

221. (1) Section 541.30 of the Act is amended by adding the following paragraph at the end:

“Despite the second paragraph, in the case of a person operating a digital accommodation platform, the second paragraph of section 415 is to be read without reference to “shall be kept at the principal establishment of its holder in Québec and”.”

(2) Subsection 1 has effect from 29 August 2017.

222. Section 541.48 of the Act is amended by striking out the definition of “collection officer”.

223. Section 541.53 of the Act is amended by striking out the fourth paragraph.

224. Section 541.57 of the Act is amended by striking out the third and fourth paragraphs.

225. Section 541.59 of the Act is amended by striking out the second paragraph.

226. Chapter V of Title IV.5 of the Act, comprising sections 541.60 to 541.62, is repealed.

227. Sections 541.63 and 541.64 of the Act are repealed.

228. Section 541.65 of the Act is amended by striking out “collection officer or” in the first paragraph.

229. Section 541.67 of the Act is repealed.

230. Section 541.68 of the Act is replaced by the following section:

“541.68. Every person who contravenes sections 541.50, 541.51, 541.53, 541.54, the third paragraph of section 541.56 or section 541.59 is liable to a fine of not less than \$200 nor more than \$5,000.”

231. (1) Section 677 of the Act, amended by section 238 of chapter 14 of the statutes of 2021 and by section 18 of chapter 15 of the statutes of 2021, is again amended, in the first paragraph,

(1) by striking out subparagraph 38.2;

(2) by inserting the following subparagraph after subparagraph 50.1.1:

“(50.1.1.1) determine, for the purposes of section 477.2, the prescribed persons, the prescribed supplies, the prescribed platforms and the prescribed interfaces;”;

(3) by inserting the following subparagraphs after subparagraph 50.1.2:

“(50.1.3) determine, for the purposes of section 477.18.1, the prescribed purposes;

“(50.1.4) determine, for the purposes of section 477.18.6, the prescribed persons;

“(50.1.5) determine, for the purposes of section 477.18.7, the prescribed persons;

“(50.1.6) determine, for the purposes of section 477.18.8, the prescribed persons;”;

(4) by striking out subparagraph 55.2.

(2) Paragraphs 2 and 3 of subsection 1 apply from 1 July 2021.

ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

232. (1) Section 549 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (2019, chapter 14) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies from 1 January 2018.”

(2) Subsection 1 has effect from 19 June 2019.

(3) An amount to be paid to the Minister of Revenue under section 290 of the Act respecting the Québec sales tax (chapter T-0.1) in respect of a reporting period, by reason of the application of subsection 1, is deemed to have been paid to the Minister on or before the day on which the return for that period was required to be filed, if it is paid on or before 31 October 2021 or, if it is later, the day on which the return for the first reporting period that begins after 4 June 2021 is required to be filed.

(4) Despite the second paragraph of section 25 of the Tax Administration Act (chapter A-6.002), the Minister of Revenue may determine or redetermine the amount of the duties, interest and penalties owed by a person in respect of an amount to be paid referred to in subsection 3.

REGULATION RESPECTING THE TAXATION ACT

233. (1) The Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by inserting the following section after section 1R7:

“**1R8.** For the purposes of the definition of “zero-emission vehicle” in section 1 of the Act,

(a) it is a prescribed condition that the motor vehicle have a battery capacity of at least seven kilowatt-hours;

(b) the election provided for in section 130R134.1 is a prescribed election; and

(c) the federal incentive for the purchase of a zero-emission vehicle announced in the federal budget plan of 19 March 2019 is a prescribed program.”

(2) Subsection 1 has effect from 19 March 2019.

234. (1) The Regulation is amended by inserting the following section after section 99R1:

“**99R1.1.** For the purposes of paragraph *d.5* of section 99 of the Act, the amount prescribed in respect of a zero-emission passenger vehicle of a taxpayer is equal to the amount determined by the formula

A + B.

In the formula in the first paragraph,

(a) A is \$55,000; and

(b) B is the sum of the federal and provincial sales taxes that would have been payable on the acquisition of the zero-emission passenger vehicle if it had been acquired by the taxpayer at a cost equal, at the time of the acquisition, to the amount specified in subparagraph *a*, before the application of those sales taxes.”

(2) Subsection 1 has effect from 19 March 2019.

235. (1) Section 130R3 of the Regulation, amended by section 3 of the Regulation to amend the Regulation respecting the Taxation Act, enacted by Order in Council 164-2021 dated 24 February 2021, is again amended by replacing the portion of the definition of “accelerated investment incentive property” in the first paragraph before paragraph *a* by the following:

““accelerated investment incentive property” means property of a taxpayer (other than property included in Class 54 or 55 in Schedule B) that”.

(2) Subsection 1 has effect from 19 March 2019.

236. (1) Section 130R22 of the Regulation is amended by adding the following paragraphs at the end:

“(z.18) Class 54: 30%; and

“(z.19) Class 55: 40%.”

(2) Subsection 1 has effect from 19 March 2019.

237. (1) Section 130R120 of the Regulation, amended by section 18 of the Regulation to amend the Regulation respecting the Taxation Act, enacted by Order in Council 164-2021 dated 24 February 2021, is again amended

(1) by replacing the portion of subparagraph *a* of the second paragraph before subparagraph 1 of subparagraph *i* by the following:

“(a) A is, in respect of property of the class that is considered to be available for use by the taxpayer in the year and that is accelerated investment incentive property or property included in Class 54 or 55 in Schedule B, one of the following factors:

i. if the property is not described in section 130R62 or in any of subparagraphs ii, v and vi and is not included in any of Classes 12, 13, 14, 15, 43.1, 43.2, 53, 54 and 55, or in Class 43 in the circumstances described in subparagraph vii.”;

(2) by inserting the following subparagraphs after subparagraph vii of subparagraph *a* of the second paragraph:

“vii.1. if the property is included in Class 54,

(1) 7/3, if the property is considered to be available for use before 1 January 2024,

(2) 3/2, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) 5/6, if the property is considered to be available for use after 31 December 2025,

“vii.2. if the property is included in Class 55,

(1) 3/2, if the property is considered to be available for use before 1 January 2024,

(2) 7/8, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) 3/8, if the property is considered to be available for use after 31 December 2025, and”;

(3) by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) D is the total of all amounts each of which is an amount referred to in subparagraph i of subparagraph *e* of the first paragraph of section 93 of the Act in respect of property of the class that is considered to be available for use in the year and that is accelerated investment incentive property or property included in Class 54 or 55 in Schedule B; and”;

(4) by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the fourth paragraph by the following subparagraph:

“(2) property included in any of Classes 13, 14, 15, 23, 24, 27, 29, 34, 52, 54 and 55 in Schedule B.”.

(2) Subsection 1 has effect from 19 March 2019.

238. (1) The Regulation is amended by inserting the following section after section 130R134:

“130R134.1. A taxpayer may elect not to include a property in Class 54 or 55 in Schedule B, as the case may be, provided the election is made in the taxpayer’s fiscal return for the taxation year in which the property was acquired by the taxpayer, on or before the taxpayer’s filing-due date for that year.”

(2) Subsection 1 has effect from 19 March 2019.

239. (1) Section 130R148 of the Regulation is replaced by the following section:

“130R148. Subject to sections 130R149, 130R150.2 and 130R150.3 and for the purposes of this Title and Schedule B, where a property, immediately before it was acquired by a taxpayer, was property of a prescribed class or a separate prescribed class of the person from whom it was so acquired, the property is deemed to be property of that same prescribed class or separate prescribed class, as the case may be, of the taxpayer.”

(2) Subsection 1 has effect from 19 March 2019.

240. (1) The Regulation is amended by inserting the following section after section 130R150.2:

“130R150.3. Section 130R148 does not apply to an acquisition of property referred to therein by a taxpayer from a person in respect of which the property is a zero-emission vehicle included in Class 54 or 55 in Schedule B.”

(2) Subsection 1 has effect from 19 March 2019.

241. (1) Section 712R1 of the Regulation is amended by replacing the definition of “organization” by the following definition:

““organization” means a registered charity, a registered national arts service organization, a registered journalism organization, a recognized arts organization, a recognized political education organization, a registered museum, a registered cultural or communications organization, a registered Canadian amateur athletic association or a registered Québec amateur athletic association;”.

(2) Subsection 1 has effect from 1 January 2020.

242. (1) Schedule B to the Regulation is amended by adding the following classes at the end:

“CLASS 54

(30%)

(ss. 130R22, 130R120, 130R134.1, 130R150.3)

“Property that is a zero-emission vehicle and that is not included in any of Classes 16, 18 and 55.

“CLASS 55

(40%)

(ss. 130R22, 130R120, 130R134.1, 130R150.3)

“Property that is a zero-emission vehicle and that would otherwise be included in Class 16 or 18.”

(2) Subsection 1 has effect from 19 March 2019.

REGULATION RESPECTING THE QUÉBEC SALES TAX

243. (1) Section 434R8.10 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended

(1) by replacing the first paragraph by the following paragraph:

“For the purposes of sections 434R8.1 to 434R8.14, if an amount is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act (chapter I-3) to be the capital cost to a registrant of a passenger vehicle for the purposes of that section, the amount, if any, by which the total of all amounts each of which is an amount of tax that is deemed under section 434R8.8 to have become payable, or to have been paid without having become payable, by the registrant in respect of the acquisition or bringing into Québec of the vehicle or the acquisition or bringing into Québec of an improvement to the vehicle, exceeds the amount determined by the formula provided for in the second paragraph shall not be included in determining an input tax refund of the registrant for any reporting period of the registrant.”;

(2) by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) B is the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act to be the capital cost to the registrant of the vehicle for the purposes of that section.”

(2) Subsection 1 has effect from 19 March 2019.

FINAL PROVISION

244. This Act comes into force on 4 June 2021, except for section 1, section 4 where it enacts section 37.1.7 of the Tax Administration Act (chapter A-6.002), sections 6 and 7, paragraphs 1 and 2 of subsection 1 of section 173, sections 177, 181, 185, 186, 193 and 194, paragraphs 1 and 3 of subsection 1 of section 195, sections 196, 197 and 201 to 218 and paragraphs 2 and 3 of subsection 1 of section 231, which come into force on 29 June 2021.

2021, chapter 19
**AN ACT MAINLY TO IMPROVE THE TRANSPARENCY OF
ENTERPRISES**

Bill 78

Introduced by Mr. Jean Boulet, Minister of Labour, Employment and Social Solidarity

Introduced 8 December 2020

Passed in principle 14 April 2021

Passed 3 June 2021

Assented to 8 June 2021

Coming into force: on the date or dates to be determined by the Government, except the provisions of sections 26 and 32, which come into force on 8 June 2021

Legislation amended:

Act respecting parental insurance (chapter A-29.011)

Act respecting the legal publicity of enterprises (chapter P-44.1)

Regulation amended:

Regulation respecting the application of the Act respecting the legal publicity of enterprises (chapter P-44.1, r. 1)

Explanatory notes

This Act amends the Act respecting the legal publicity of enterprises mainly to improve the transparency of enterprises.

The Act provides that the enterprise registrar must take reasonable measures to optimize the reliability of the information contained in the enterprise register.

The Act requires registrants to declare certain information relating to the natural persons who are their ultimate beneficiaries, including their names, domiciles and dates of birth. In that regard, it establishes the conditions under which a natural person is considered to be an ultimate beneficiary and allows the Government to make regulations determining other conditions.

The Act adds the date of birth to the information required to be declared by a registrant about a natural person and allows a registrant to declare such a person's professional address so that the information relating to that person's domicile may not be consulted, except by a court bailiff in the practice of his or her profession.

(cont'd on next page)

Explanatory notes *(cont'd)*

The Act requires registrants to provide a copy of identification for each of the registrant's directors to the registrar.

The Act provides that a natural person's name may be part of a compilation of information or serve as the basis for a compilation, including for the purposes of a search in the enterprise register. However, it specifies that information that may not be consulted may not be part of such a compilation or serve as the basis for one.

The Act allows the Government to make regulations determining terms relating to the declaration of certain information concerning ultimate beneficiaries as well as the information contained in the enterprise register that may not be consulted.

The Act allows the Minister to make a regulation exempting a category of registrants from paying the registration fee.

The Act also amends the Act respecting parental insurance to retroactively grant recipients whose benefit period was in progress on 27 September 2020 a weekly benefit of \$500 for every week of benefits paid starting on that date.

Finally, the Act makes consequential amendments to the Regulation respecting the application of the Act respecting the legal publicity of enterprises, and contains amending, transitional and final provisions.



Chapter 19

AN ACT MAINLY TO IMPROVE THE TRANSPARENCY OF ENTERPRISES

[Assented to 8 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

1. The Act respecting the legal publicity of enterprises (chapter P-44.1) is amended by adding the following chapter before Chapter I:

“CHAPTER 0.1

“PURPOSES AND DEFINITIONS

“0.1. This Act establishes the enterprise register and sets rules relating to the information required to be recorded in the register in order to optimize the reliability of that information and improve the transparency of enterprises.

The purpose of the Act is to enhance the protection of the public by providing public access to certain information contained in the register, particularly in the context of socio-economic relations.

A further purpose of the Act is to prevent and fight tax evasion, money laundering and corruption.

“0.2. For the purposes of this Act,

“government enterprise” means any enterprise listed in Schedule 3 to the Financial Administration Act (chapter A-6.001);

“legal person constituted in Québec” means a legal person constituted under the laws of Québec and includes, except for the purposes of the second paragraph of section 36, a legal person constituted under the laws of a jurisdiction other than Québec that is continued under the laws of Québec;

“registrant” means a person or group of persons registered voluntarily or any person, trust or partnership required to be registered.

“0.3. For the purposes of this Act, a government body includes

(1) any body referred to in the first paragraph of section 2 of the Financial Administration Act (chapter A-6.001);

(2) any body whose personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1); and

(3) the Commission de la construction du Québec.

In addition, persons designated by the National Assembly to exercise a function under its authority and municipal bodies referred to in section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) are considered government bodies.

“0.4. In this Act, a natural person who meets any of the following conditions is considered to be an ultimate beneficiary of a registrant:

(1) the person is a holder, even indirectly, or beneficiary of a number of shares or units of the registrant conferring on the person the power to exercise 25% or more of the voting rights attached to the shares or units;

(2) the person is a holder, even indirectly, or beneficiary of a number of shares or units the value of which corresponds to 25% or more of the fair market value of all the shares or units issued by the registrant;

(3) the person has any direct or indirect influence that, if exercised, would result in control in fact of the registrant;

(4) the person is the general partner of the registrant or, if a general partner of the registrant is not a natural person, the person meets one of the conditions described in subparagraphs 1 and 3 or is a party to an agreement referred to in the second paragraph in respect of the general partner; or

(5) the person is the trustee of the registrant.

Where natural persons who are holders, even indirectly, or beneficiaries of shares or units of the registrant have agreed to jointly exercise the voting rights attached to the shares or units and the agreement confers on them, together, the power to exercise 25% or more of those voting rights, each of those natural persons is considered to be an ultimate beneficiary of the registrant.

In the case of a registrant who is a natural person operating a sole proprietorship, that person, unless the person declares otherwise, is presumed to be the only ultimate beneficiary of the registrant.

For the purposes of this section, a legal person acting as a trustee is considered to be a natural person.

To determine whether there has been influence within the meaning of subparagraph 3 of the first paragraph, sections 21.25 and 21.25.1 of the Taxation Act (chapter I-3) apply, with the necessary modifications.

The Government may make regulations determining other cases and conditions according to which a natural person is considered to be an ultimate beneficiary.

“0.5. In the case of a registrant that is a trust, other than a trust that issues units, the following are also considered to be ultimate beneficiaries of the registrant:

- (1) natural persons who are the registrant’s beneficiaries; and
- (2) if one of the beneficiaries is not a natural person, the ultimate beneficiaries of that beneficiary, and if that beneficiary is not a registrant, those determined as if that beneficiary were a registrant.

Where, in respect of a registrant, a trustee meets one of the conditions described in subparagraphs 1 to 3 of the first paragraph of section 0.4 or is a party to an agreement referred to in the second paragraph of that section, the beneficiaries of the trust administered by that trustee that meet one of the conditions described in subparagraphs 1 and 2 of the first paragraph or in subparagraphs 1 and 2 of the first paragraph of section 0.4 are also considered to be ultimate beneficiaries of the registrant.

Despite the preceding paragraphs, the beneficiaries of a trust whose interests are dependent on the death of another person are not considered to be ultimate beneficiaries of the trust.

“0.6. Where, in respect of a registrant, a limited partnership meets one of the conditions described in subparagraphs 1 and 2 of the first paragraph of section 0.4 or is a party to an agreement referred to in the second paragraph of that section, the natural persons who meet one of the conditions described in subparagraph 4 of the first paragraph of the same section in respect of the limited partnership are also considered to be ultimate beneficiaries of the registrant.

“0.7. For the purposes of sections 0.4 to 0.6, an entity, registered or not, that belongs to one of the following categories is considered to be a natural person:

- (1) the categories referred to in subparagraphs 1 to 7 of the fifth paragraph of section 33; or
- (2) the categories exempted by regulation of the Minister from declaring the information required under subparagraphs 2.1 and 2.2 of the second paragraph of section 33.”

2. Section 3 of the Act is amended

- (1) by replacing “register described in Chapter II” in paragraph 1 by “enterprise register”;

(2) by adding the following paragraph after paragraph 3:

“(4) taking reasonable measures to optimize the reliability of the information contained in the register.”

3. Section 18 of the Act is repealed.

4. Section 26 of the Act is amended by replacing “by regulation of the Minister” by “under subparagraph 1 of the second paragraph of section 148”.

5. Section 27 of the Act is amended by replacing “the information required under subparagraph 4 of the first paragraph of section 33 and” by “the domicile referred to in subparagraph 1 of the first paragraph of section 33 and the information required under”.

6. Section 31 of the Act is repealed.

7. Section 32 of the Act is amended by adding the following paragraph at the end:

“The Minister may make a regulation exempting a category of registrants from paying the fee referred to in the first paragraph subject to the conditions determined by the Minister.”

8. Section 33 of the Act is amended

(1) in the first paragraph,

(a) by striking out “Unless an exemption established by regulation of the Minister applies,” in the introductory clause;

(b) by replacing “the registrant’s name and” in subparagraph 1 by “the registrant’s name, domicile and, in the case of a natural person, date of birth as well as”;

(c) by striking out subparagraph 4;

(2) in the second paragraph,

(a) by inserting the following subparagraphs after subparagraph 2:

“(2.1) the names, domiciles and dates of birth of the ultimate beneficiaries and any other name used by the ultimate beneficiaries in Québec and by which they are identified as well as, according to the terms determined by regulation of the Government, the type of control exercised by each ultimate beneficiary or the percentage of shares or units each one holds or of which each one is a beneficiary;

“(2.2) the date on which an ultimate beneficiary became one, and that on which the ultimate beneficiary ceased to be one;”;

(b) by replacing all occurrences of “the names and domiciles” by “the names, domiciles and dates of birth”;

(3) by replacing “subparagraph 4” in the third paragraph by “subparagraph 1”;

(4) by adding the following paragraphs at the end:

“Registrants belonging to the following categories are exempted from declaring the information required under subparagraphs 2.1 and 2.2 of the second paragraph:

(1) non-profit legal persons established for a private interest;

(2) legal persons established in the public interest;

(3) reporting issuers within the meaning of the Securities Act (chapter V-1.1);

(4) financial institutions referred to in paragraphs 1 to 3 of section 4 of the Insurers Act (chapter A-32.1);

(5) trust companies governed by a provincial or federal statute or a statute of another province or territory of Canada;

(6) banks and authorized foreign banks listed in Schedules I, II and III to the Bank Act (Statutes of Canada, 1991, chapter 46); and

(7) associations within the meaning of the Civil Code.

The Minister may make regulations exempting a category of registrants from declaring certain information required under this section and under sections 34 to 35.1.”

9. Section 34 of the Act is amended by replacing both occurrences of “the name and domicile” and the occurrence of “the names and domiciles” in paragraph 1 by “the name, domicile and date of birth” and “the names, domiciles and dates of birth”, respectively.

10. Section 35 of the Act is amended by replacing “the names and domiciles” in paragraph 5 by “the names, domiciles and dates of birth”.

11. The Act is amended by inserting the following section after section 35.1:

“**35.2.** A registrant who must declare the domicile of a natural person under a provision of this Act may also declare a professional address for the natural person.

A natural person may have only one professional address for the purposes of this Act.”

12. The Act is amended by inserting the following section after section 39:

“**39.1.** A registrant who must declare information relating to the registrant’s ultimate beneficiaries must take the necessary measures to locate them and to ascertain their identities.

The same applies to any updating required by this Act for the information concerning those ultimate beneficiaries.”

13. Sections 41, 45 and 46 of the Act are amended by replacing “35.1” in the first paragraph by “35.2”.

14. The Act is amended by inserting the following section after section 68:

“**68.1.** The registrant must provide, for each of the registrant’s directors, a copy of identification issued by a government authority in support of any declaration or updating of information relating to the directors.

The copy of any identification filed in accordance with the first paragraph is kept by the registrar until the date of the registrant’s registration or of the updating of the register, as applicable. The copy is then destroyed in accordance with the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and the Archives Act (chapter A-21.1).”

15. The Act is amended by inserting the following section after section 73:

“**73.1.** Despite section 73, if a registrant fails to comply with the obligation to update a professional address of a natural person, the registrant must make the required changes within 30 days after being requested to do so by the registrar.

A copy of the request is deposited in the register.

If the registrant fails to comply with the request, the information relating to the domicile declared for the person concerned may be consulted, provided the registrant does not again avail himself, herself or itself of the first paragraph of section 35.2.”

16. Section 98 of the Act is amended, in the first paragraph,

(1) by replacing “the registrant’s name and” in subparagraph 1 by “the registrant’s name and domicile as well as”;

(2) by striking out subparagraph 4;

(3) by inserting the following subparagraph after subparagraph 6.1:

“(6.2) the names and domiciles of the ultimate beneficiaries as well as the type of control exercised by each ultimate beneficiary or the percentage of shares or units each one holds or of which each one is a beneficiary;”;

(4) by striking out “, if applicable,” in subparagraph 7;

(5) by inserting the following subparagraph after subparagraph 7:

“(7.1) the date on which an ultimate beneficiary became one, and that on which the ultimate beneficiary ceased to be one;”;

(6) by adding the following subparagraph after subparagraph 17:

“(18) the professional address of a natural person.”

17. The Act is amended by inserting the following section after section 99:

“**99.1.** The following information contained in the register and that concerns a natural person may not be consulted:

(1) the person’s date of birth;

(2) the person’s domicile, if a professional address is declared for him or her under section 35.2; and

(3) the person’s name and domicile, if he or she is a minor and is an ultimate beneficiary of a registrant.

Despite the first paragraph, a court bailiff may, in the practice of his or her profession, consult the information relating to the domicile of any natural person.

The Government may make regulations determining any other information contained in the register that may not be consulted.”

18. Section 101 of the Act is amended by replacing the second paragraph by the following paragraphs:

“However, such a compilation may not, unless it is requested by a person or a body referred to in any of subparagraphs 1 to 3 and 5 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) or section 67 or 68 of that Act, for the purposes set out in those provisions,

(1) be based on information that may not be consulted under this Act or on an address of a natural person; or

(2) contain information that may not be consulted under this Act.

Despite the first paragraph, the registrar may provide free of charge to any person a compilation of information based on the name of the natural person.”

19. Section 102 of the Act is repealed.

20. Section 106 of the Act is amended

(1) by replacing “paragraph 2 of section 149” in the second paragraph by “subparagraph 3 of the second paragraph of section 148”;

(2) by inserting “and any other information that may not be consulted” at the end of the last paragraph.

21. Section 121 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“The Minister may enter into an agreement with a government department, body or enterprise to allow the registrar to communicate to the department, body or enterprise all or part of the information contained in the register and any subsequent updates.”;

(2) by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) make, for its own purposes, a compilation of information that, unless it is made for the purposes set out in any of subparagraphs 1 to 3 and 5 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) or section 67 or 68 of that Act,

(a) is based on information that may not be consulted under this Act or on an address of a natural person; or

(b) contains information that may not be consulted under this Act.”

22. Section 123 of the Act is amended by striking out the second paragraph.

23. Section 148 of the Act is amended by adding the following paragraph at the end:

“The Minister may also

(1) in respect of a province of Canada and provided there is reciprocity with that province, make a regulation exempting certain registrants from designating an attorney in accordance with section 26;

(2) make a regulation exempting a category of registrants from paying the fee referred to in the first paragraph of section 32 subject to the conditions determined by the Minister; and

(3) make a regulation exempting a category of registrants from declaring certain information required under sections 33 to 35.1.”

24. Section 149 of the Act is repealed.

25. Section 150 of the Act is amended

(1) by adding the following paragraph before paragraph 1:

“(0.1) the cases and conditions according to which a natural person is considered to be an ultimate beneficiary;”;

(2) by adding the following paragraphs at the end:

“(5) the terms relating to the declaration of the type of control exercised by each ultimate beneficiary or of the percentage of shares or units each one holds or of which each one is a beneficiary; and

“(6) the information contained in the register that may not be consulted.”

ACT RESPECTING PARENTAL INSURANCE

26. The Act respecting parental insurance (chapter A-29.011) is amended by inserting the following chapter after section 121.1:

“CHAPTER VII.1

“TEMPORARY MEASURES

“**121.2.** A recipient whose benefit period is in progress on 27 September 2020, and whose amount of weekly benefits determined pursuant to sections 18 and 21 is less than \$500 is entitled to an adjustment so that the weekly benefit payable to the recipient is \$500 for every week of benefits paid starting on that date until the end of the recipient’s benefit period.

“**121.3.** Where a recipient referred to in section 121.2 is entitled to a weekly lump sum determined under sections 44 to 49 of the Regulation under the Act respecting parental insurance (chapter A-29.011, r. 2), the amount is added to the adjusted weekly benefit referred to in section 121.2.

“**121.4.** In the event of the death of a recipient referred to in section 121.2, the benefits payable to the surviving parent under section 17 may not be less than \$500 per week.”

**REGULATION RESPECTING THE APPLICATION OF THE ACT
RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES**

27. Section 1 of the Regulation respecting the application of the Act respecting the legal publicity of enterprises (chapter P-44.1, r. 1) is amended by replacing “35.1” in subparagraph 1 of the first paragraph by “35.2”.

28. Section 5 of the Regulation is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) the domicile referred to in subparagraph 1 of the first paragraph of section 33 of the Act and the information referred to in subparagraphs 1 and 8 of the second paragraph of that section;”.

TRANSITIONAL AND FINAL PROVISIONS

29. A registrant is not required to declare the date of birth of any person or the information relating to the person’s ultimate beneficiaries under sections 33 to 35 of the Act respecting the legal publicity of enterprises (chapter P-44.1), as amended by sections 8 to 10, before filing a first annual update after the date of coming into force of the provisions under which that information is required.

The same applies in respect of the registrant’s obligation to provide, for each of the registrant’s directors, a copy of identification issued by a government authority in support of any declaration concerning the directors.

30. The provisions of the Regulation respecting the application of the Act respecting the legal publicity of enterprises (chapter P-44.1, r. 1) made under section 149 of the Act respecting the legal publicity of enterprises are deemed to have been made under the second paragraph of section 148 of that Act.

31. The Minister of Employment and Social Solidarity must, not later than 90 days after five years from the date of coming into force of section 1 of this Act, report to the Government on the implementation of the provisions of the Act respecting the legal publicity of enterprises relating to ultimate beneficiaries and, if applicable, on the advisability of amending, in particular, the 25% threshold prescribed by section 0.4 of that Act.

The report is tabled in the National Assembly by the Minister within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

32. The provisions of sections 121.2 to 121.4 of the Act respecting parental insurance (chapter A-29.011), enacted by section 26, have effect from 27 September 2020.

33. The provisions of this Act come into force on the date or dates to be determined by the Government, except the provisions of sections 26 and 32, which come into force on 8 June 2021.

2021, chapter 20

AN ACT TO RECOGNIZE THE ROYAL MILITARY COLLEGE SAINT-JEAN AS AN EDUCATIONAL INSTITUTION AT THE UNIVERSITY LEVEL

Bill 93

Introduced by Madam Danielle McCann, Minister of Higher Education

Introduced 5 May 2021

Passed in principle 26 May 2021

Passed 3 June 2021

Assented to 9 June 2021

Coming into force: 9 June 2021

Legislation amended:

Professional Code (chapter C-26)

Act respecting educational institutions at the university level (chapter E-14.1)

Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1)

Act to prevent and fight sexual violence in higher education institutions (chapter P-22.1)

Regulation amended:

Lobbying Transparency and Ethics Act Exclusions Regulation (chapter T-11.011, r. 1)

Explanatory notes

This Act amends the Act respecting educational institutions at the university level so that the Royal Military College Saint-Jean is recognized as an educational institution at the university level. It provides for specific terms and conditions regarding the accountability requirements that must be met by this institution.

The Act also amends other Acts. Among other things, it specifies that the degree programs established by the Royal Military College Saint-Jean will be excluded from the jurisdiction of the Commissioner for Admission to Professions, that the Royal Military College Saint-Jean may not be financed by the University Excellence and Performance Fund and that it will be subject to the Act to prevent and fight sexual violence in higher education institutions.

Lastly, the Act includes a transitional provision and final provisions.



Chapter 20

AN ACT TO RECOGNIZE THE ROYAL MILITARY COLLEGE SAINT-JEAN AS AN EDUCATIONAL INSTITUTION AT THE UNIVERSITY LEVEL

[Assented to 9 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING EDUCATIONAL INSTITUTIONS AT THE UNIVERSITY LEVEL

1. Section 1 of the Act respecting educational institutions at the university level (chapter E-14.1) is amended by inserting the following paragraph after paragraph 11:

“(12) the Royal Military College Saint-Jean;”.

2. Section 4.1 of the Act is amended by adding the following paragraph at the end:

“The institution referred to in paragraph 12 of section 1 must transmit each year to the Minister a performance report established in accordance with the provisions of section 4.6 and a report on its development prospects.”

PROFESSIONAL CODE

3. Section 16.10 of the Professional Code (chapter C-26) is amended by replacing “11” in subparagraph *b* of subparagraph 2 of the second paragraph by “12”.

ACT RESPECTING THE MINISTÈRE DE L’ENSEIGNEMENT SUPÉRIEUR, DE LA RECHERCHE, DE LA SCIENCE ET DE LA TECHNOLOGIE

4. Section 17 of the Act respecting the Ministère de l’Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1) is amended by inserting “paragraphs 1 to 11 of” before “section 1” in the second paragraph.

ACT TO PREVENT AND FIGHT SEXUAL VIOLENCE IN HIGHER EDUCATION INSTITUTIONS

5. Section 2 of the Act to prevent and fight sexual violence in higher education institutions (chapter P-22.1) is amended by replacing “11” in subparagraph 1 of the first paragraph by “12”.

**LOBBYING TRANSPARENCY AND ETHICS ACT EXCLUSIONS
REGULATION**

6. Section 1 of the Lobbying Transparency and Ethics Act Exclusions Regulation (chapter T-11.011, r. 1) is amended by replacing “11” in paragraph 2 by “12”.

TRANSITIONAL AND FINAL PROVISIONS

7. The Royal Military College Saint-Jean must adopt the policy referred to in section 3 of the Act to prevent and fight sexual violence in higher education institutions (chapter P-22.1) before 9 June 2022 and implement it not later than 9 March 2023.

8. In any Act, regulation or other document, “Collège militaire Royal de Saint-Jean” in the French text is replaced by “Collège militaire royal de Saint-Jean”.

9. This Act comes into force on 9 June 2021.

2021, chapter 21

AN ACT TO AMEND THE ACT RESPECTING THE MONTRÉAL MUSEUM OF FINE ARTS

Bill 81

Introduced by Madam Nathalie Roy, Minister of Culture and Communications

Introduced 12 May 2021

Passed in principle 1 June 2021

Passed 9 June 2021

Assented to 10 June 2021

Coming into force: 10 June 2021

Legislation amended:

Act respecting the Montréal Museum of Fine Arts (chapter M-42)

Explanatory notes

The Act amends the Act respecting the Montréal Museum of Fine Arts to make provision for new rules regarding the organization and operation of the Museum, in particular the composition of the board of trustees and the procedures governing the appointment of its members, as well as the length of their term. The Act determines the board members' duties and responsibilities, including the responsibilities that come with the offices of chair of the board and director general.

The Act defines the functions of the board of trustees of the Museum and requires the establishment of a governance and ethics committee, an audit committee and a human resources committee, as well as the responsibilities and rules applicable to them.

Lastly, the Act contains transitional and final provisions.



Chapter 21

AN ACT TO AMEND THE ACT RESPECTING THE MONTRÉAL MUSEUM OF FINE ARTS

[Assented to 10 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the Montréal Museum of Fine Arts (chapter M-42) is amended by adding the following before section 1:

“CHAPTER I

“CONSTITUTION AND MISSION”.

2. Section 4 of the Act is amended by replacing “functions of the Museum shall be” by “mission of the Museum is to”.

3. Sections 5 to 19 of the Act are replaced by the following:

“CHAPTER II

“ORGANIZATION AND OPERATION

“DIVISION I

“BOARD OF TRUSTEES

“§1.—*Composition*

5. The affairs of the Museum are administered by a board of trustees composed of 15 members, as follows:

(1) the director general;

(2) six members appointed by the Government, after consultation with bodies the Minister considers representative of the sectors concerned;

(3) four members elected by the general meeting of the members of the Museum from among their own number; and

(4) four members appointed by the vote of at least two-thirds of the members of the board referred to in subparagraphs 2 and 3 from among the members of the Museum.

The chair of the board of trustees is designated by the board members from among the members appointed or elected in accordance with subparagraphs 2 to 4 of the first paragraph.

The director general of the Museum is appointed by the other members of the board.

Only persons meeting the criteria set out in the expertise and experience profiles established by the board may be appointed or elected in accordance with this section.

“6. The members of the board of trustees appointed by the Government must, in the opinion of the Government, qualify as independent directors within the meaning of section 4 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

In addition, the Minister determines which board members, from among those appointed or elected in accordance with subparagraphs 3 and 4 of the first paragraph of section 5, qualify as independent directors within the meaning of the first paragraph.

Sections 5 to 7 of the Act respecting the governance of state-owned enterprises apply to the board members who qualify as independent directors, with the necessary modifications.

“7. One board member must be a member of the professional order of accountants mentioned in the Professional Code (chapter C-26).

“8. The composition of the board of trustees must tend towards gender parity. In addition, appointments to the board must ensure the presence of at least one person who is 35 years of age or under at the time of the person’s appointment and be representative of Québec society, including by ensuring the presence of persons from a variety of communities.

“9. The director general is appointed for a term of not more than five years, and the other board members for a term of not more than four years.

“10. The term of a board member referred to in subparagraphs 2 to 4 of the first paragraph of section 5 may be renewed twice, for a consecutive or non-consecutive term.

“11. At the end of their term, board members remain in office until replaced, reappointed or re-elected.

“12. A vacancy on the board is filled in accordance with the rules governing the appointment of the member to be replaced.

“§2.—*Functions*

“**13.** The board of trustees determines the Museum’s strategic directions, sees to their implementation and inquires into any matter it considers important.

“**14.** The board of trustees must adopt a general Museum collections management policy that includes

- (1) the lines of development chosen for its collections in light of its mission and exhibition space;
- (2) its acquisition policy; and
- (3) its reserve-space management policy.

Not later than 15 days after adopting the policy or making any amendment to it, the Museum must send a copy to the Minister and make it available on its website.

The policy must be updated at least once every five years.

“**15.** The board of trustees exercises the functions described in section 15 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), except those mentioned in paragraphs 11 and 13 to 15 of that section, and in sections 17 and 18 of that Act, with the necessary modifications.

The board also exercises the following functions, in particular,

- (1) fixing the contributions to be paid for certain activities;
- (2) fixing the entrance fees for Museum activities; and
- (3) establishing art acquisition committees and determining their functions.

“**16.** The board of trustees may adopt a by-law which may concern, in particular,

- (1) the admission, suspension, expulsion and disciplining of the members of the Museum and the establishment of various classes of members;
- (2) the determination of the amount of the required dues for each class of member of the Museum;
- (3) the calling of meetings of Museum members and meetings of the board of trustees, the procedure to be followed at meetings and, in the case of meetings of the members, the quorum required at them;
- (4) the conditions required to run for the office of an elected board member;

(5) the procedure governing the election of board members elected by the general meeting of the members of the Museum;

(6) the duties of board members;

(7) the establishment, composition and functions of committees within the Museum or board of trustees, except the establishment and functions of art acquisition committees and those established under section 20;

(8) the protection and proper use of the premises;

(9) the cases in which a member's repeated absence from board meetings constitutes a vacancy; and

(10) the determination of conditions for the acquisition, alienation, leasing, lending, borrowing, donation, exchange, preservation or restoration of property that are the works of man or the products of nature.

The by-law must be approved by the general meeting of the members of the Museum and by the Minister, and must be available on the Museum's website.

The by-law must be reviewed at the Minister's request or not later than every 10 years from the last review.

“17. The quorum at board meetings is a majority of the board members, including the chair of the board or the director general.

Board decisions are made by a majority vote of the members present. In the case of a tie vote, the chair has a casting vote.

“18. The minutes of board meetings, approved by the board and certified true by the chair of the board or by any other person authorized to do so under a Museum by-law, are authentic. This also applies to documents or copies of documents emanating from the Museum or forming part of its records, provided they are so certified true.

“§3.—Conflicts of interest

“19. The director general may not have a direct or indirect interest in a body, enterprise or association that places his or her personal interests in conflict with those of the Museum. If such an interest devolves to the director general, including by succession or gift, it must be renounced or disposed of with dispatch.

Any other board member who has a direct or indirect interest in a body, enterprise or association that places the member's personal interests in conflict with those of the Museum must disclose it in writing to the chair of the board or, in the case of a disclosure by the chair of the board, to the director general,

and abstain from participating in any discussion or decision involving that body, enterprise or association. The member must also withdraw from a meeting while the matter is discussed or voted on.

This section does not prevent a board member from expressing an opinion on general measures relating to conditions of employment within the Museum which would also apply to the board member.

“DIVISION II

“COMMITTEES

“**20.** The board of trustees must establish the following committees:

- (1) a governance and ethics committee;
- (2) an audit committee; and
- (3) a human resources committee.

The governance and ethics committee and the human resources committee must be composed, in the majority, of independent members within the meaning of section 6.

The audit committee must be composed solely of independent members.

The director general may not be a member of those committees.

“**21.** The responsibilities and rules applicable to the committees established under section 20 are those set out in sections 22 to 27 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), with the necessary modifications.

“DIVISION III

“OFFICES OF THE CHAIR AND OF THE DIRECTOR GENERAL

“§1.—*Chair*

“**22.** The functions of the chair of the board of trustees are, in particular, to preside at meetings of the board and see to its proper operation.

The chair also sees to the proper operation of the board committees and may take part in any committee meeting.

The offices of chair of the board and director general may not be held concurrently.

“**23.** The chair of the board of trustees evaluates the performance of the other board members according to criteria established by the board.

The chair also assumes any other function assigned by the board.

“24. If the chair is absent or unable to act, the board of trustees designates one of the chairs of the committees referred to in section 20 to temporarily exercise the functions of the chair.

“§2.—Director general

“25. The director general is responsible for the direction and management of the Museum within the framework of its by-laws and policies.

The director general proposes strategic directions to the board of trustees, as well as a capital plan and an operating plan for the Museum.

The director general also assumes any other function assigned by the board.

“26. The director general must ensure that the board of trustees is given, at its request, adequate human, material and financial resources to enable it and its committees to perform their functions.

“27. The office of director general is a full-time position.

“28. If the director general is absent or unable to act, the board of trustees may designate a Museum personnel member to temporarily exercise the functions of the director general.

“CHAPTER III

“POWERS AND RESPONSIBILITIES

“29. The Museum may, in particular,

- (1) appear before the courts;
- (2) acquire, hold, administer, sell, lease or alienate any movable property necessary or useful for the attainment of its objects;
- (3) acquire or alienate immovables with the authorization of the Minister;
- (4) lease spaces for businesses in immovables owned by the Museum, in accordance with the utilization plan approved by the Minister in accordance with section 36;
- (5) acquire and operate businesses in the spaces reserved for that purpose in accordance with the utilization plan approved by the Minister;
- (6) make, with any person or body, any agreement it sees fit; and
- (7) contract loans, subject to the provisions of section 30.

“30. The Museum may, if authorized by the vote of at least two-thirds of the members present at a general meeting duly called for that purpose and if authorized by the Minister and by the Minister of Finance,

- (1) contract long-term loans;
- (2) issue, reissue, sell or hypothecate its debt obligations; and
- (3) hypothecate all or any of its property, owned or subsequently acquired, to secure any loan.

Only the vote of at least two-thirds of the members present at a general meeting duly called for that purpose and the authorization of the Minister are required to enable the Museum to hypothecate all or any of its property, owned or subsequently acquired, to secure any other obligation.

Only the authorization of the Minister and the authorization of the Minister of Finance are required when the sums necessary for repayment of a loan come from a subsidy granted by the Minister for that purpose or when a movable hypothec without delivery on that subsidy was granted to guarantee such a loan.

“31. The Museum must prepare a strategic plan and send it to the Minister within the time limit set by the Minister. The plan must include, in particular,

- (1) the context in which the Museum operates and the main challenges it faces;
- (2) the Museum’s objectives and strategic directions;
- (3) the results targeted for the period covered by the plan; and
- (4) the performance indicators to be used in measuring results.

“32. The fiscal period of the Museum ends on 31 March each year.

“33. The annual general meeting of the members of the Museum must be held within the six months following the end of the fiscal period of the Museum.

“34. The books and accounts of the Museum must be audited every year by an external auditor appointed by the general meeting of the members of the Museum.

The auditor’s report must accompany the annual activity report and the financial statements of the Museum.

“35. The Museum must, within six months from the end of its fiscal period, file its financial statements accompanied by the auditor’s report and an annual activity report for the preceding fiscal period with the Minister. The financial statements and the annual activity report must contain all the information required by the Minister.

In particular, the annual activity report must also include the information required under sections 36 to 38 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), with the necessary modifications.

The Minister tables the reports and the financial statements in the National Assembly within 30 days of receiving them, or, if it is not sitting, within 30 days of resumption.

“36. The Museum must prepare a utilization plan for the spaces which it owns and reserves for businesses; it must submit the plan to the Minister every three years for approval.

“37. The Museum must provide the Minister with any information the Minister requires on its activities.

“38. The Minister of Culture and Communications is responsible for the administration of this Act.”

TRANSITIONAL AND FINAL PROVISIONS

4. Despite sections 5 to 12 of the Act respecting the Montréal Museum of Fine Arts (chapter M-42), enacted by section 3 of this Act, the term of office of the members of the Museum’s board of trustees, in office on 10 June 2021, as well as the term of any member appointed or elected after that date, ends on 30 June 2022. For that purpose, sections 5 to 8 of the Act respecting the Montréal Museum of Fine Arts, as they read on 9 June 2021, continue to apply.

For the purposes of sections 20 and 21 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, the Minister of Culture and Communications may determine which board members, from among those referred to in the first paragraph, qualify as independent directors within the meaning of section 4 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

This section does not apply to the board members referred to in the first paragraph of section 6 of this Act.

5. The Museum must take the necessary measures to hold the election of the members of the board of trustees referred to in subparagraph 3 of the first paragraph of section 5 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, not later than 30 June 2022.

6. The term of the members of the board of trustees appointed or elected during the first appointments made under subparagraphs 2 and 3 of the first paragraph of section 5 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, begins on 1 July 2022.

Those members must appoint the members of the board referred to in subparagraph 4 of the first paragraph of section 5 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, not later than 31 July 2022.

7. Despite subparagraph 1 of the first paragraph of section 5 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, the director general of the Museum shall become a member of the Museum's board of trustees only as of 1 July 2022.

8. The experience and expertise profiles referred to in the fourth paragraph of section 5 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, must be established by the Museum's board of trustees and sent to the Minister not later than 7 December 2021.

9. Despite section 10 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, a member of the board of trustees in office on 10 June 2021 who is in his or her third term may be appointed or elected for a final term.

10. The first general Museum collections management policy adopted under section 14 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, must be adopted not later than 10 June 2022.

11. The Museum must have a new by-law approved not later than 30 June 2022 by the general meeting of the members and by the Minister.

12. The first fiscal period to be covered by the strategic plan prepared under section 31 of the Act respecting the Montréal Museum of Fine Arts, enacted by section 3 of this Act, is the 2022–2023 fiscal period.

13. This Act comes into force on 10 June 2021.

2021, chapter 22

AN ACT TO AMEND THE ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES AND OTHER LEGISLATIVE PROVISIONS

Bill 95

Introduced by Mr. Éric Caire, Minister for Government Digital Transformation

Introduced 5 May 2021

Passed in principle 1 June 2021

Passed 9 June 2021

Assented to 10 June 2021

Coming into force: 10 June 2021, except for section 7, to the extent that it enacts sections 12.2 to 12.4 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), which comes into force on the date of coming into force of the first regulation made under section 22.1.1 of that Act, enacted by section 12 of this Act

Legislation amended:

Tax Administration Act (chapter A-6.002)

Public Administration Act (chapter A-6.01)

Health Insurance Act (chapter A-29)

Act to establish a legal framework for information technology (chapter C-1.1)

Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03)

Act respecting health services and social services (chapter S-4.2)

Explanatory notes

This Act amends mainly the Act respecting the governance and management of the information resources of public bodies and government enterprises.

In the area of information security, the Act, in particular, requires public bodies to ensure the security of the information resources and the information they hold or use. If a breach of the confidentiality, availability or integrity of the information resources or information has occurred or if such a risk is apprehended, the bodies have an obligation to take all measures aimed at correcting the impacts of such a breach or reducing the risk of a breach. Under the Act, the Chair of the Conseil du trésor also has all the powers necessary to support public bodies if such a breach or risk of a breach occurs, including the power to enter into agreements with any person or any body in Canada or abroad.

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Explanatory notes *(cont'd)*

In the area of digital transformation, the Act notably provides that a public body must establish a digital transformation plan, the terms of which are determined by the Chair of the Conseil du trésor.

The Act also establishes a new framework for the management of government digital data held by public bodies. It provides that such data constitute a strategic information asset of the Government's digital heritage, and that their mobility and valorization for administrative or public service purposes the Act defines, taking into account the data's nature and characteristics, and the rules which otherwise govern access to them and protect them, are of government-wide interest.

The new management framework established by the Act allows the Government to designate official sources of government digital data. The official sources of government digital data may, where necessary for an administrative or public service purpose, collect digital data from public bodies, use the data and communicate them to those bodies, as well as collect information from any person, including personal information. Under the Act, the Government must, in particular, specify the data concerned and the administrative or public service purposes for which such data may be the subject of a mobility or valorization authorization. The Act establishes that the designation of an official source of government digital data is made on the joint recommendation of the Chair of the Conseil du trésor and the minister responsible for the public body that holds the data concerned, except where certain data are held by the Minister of Health and Social Services or by any public body within the Minister's portfolio, in which case the official source of government digital data is designated on the recommendation of that Minister.

Under the Act, specific rules apply where the government digital data in question include personal information. Among other things, in such a case, the purposes specified by the Government must be in the public interest or to the benefit of the persons concerned. The Act also provides that a public body designated as an official source of government digital data must make an evaluation of the privacy factors, establish governance rules relating to such information that must be approved by the Commission d'accès à l'information and submit a report to the Commission every year on the personal information collected, used or communicated.

In order to implement the new measures, the Act amends the governance framework applicable to information resources. The Act creates the positions of government chief information security officer, government chief digital transformation officer and government digital data manager. It determines the responsibilities related to the positions and provides that those responsibilities are to be assumed by the chief information officer. The officer is given a greater role with respect to public bodies, including that of making application instructions, communicating expectations, overseeing the implementation of the obligations under the Act, authorizing the mobility or valorization of data and requiring information or reports concerning the bodies' activities. The Act also creates the positions of deputy chief information security officer and delegated manager of government digital data and determines the related responsibilities. With some exceptions, those responsibilities are assumed by the public bodies' information officers, whose designation conditions are also amended.

Under the Act, the government digital data manager may entrust a public body with the mandate to circulate open data or a dataset in an open document format. The Government is also given the regulatory powers to oversee the management of government digital data, including the power to exclude data from the application of certain provisions, determine data quality standards and establish rules applicable to public bodies covered by a data mobility or valorization authorization.

The Act reinforces the role of the Chair of the Conseil du trésor with respect to public bodies, in particular by giving the Chair powers to establish control mechanisms, conduct audits and designate a person to verify compliance under the Act.

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Explanatory notes *(cont'd)*

The Act amends the Public Administration Act to detail the functions of the Chair of the Conseil du trésor in connection with the new framework. For measures on the mobility and valorization of government digital data to be applied, the Act also amends the specific information protection plans provided for by the Tax Administration Act, the Health Insurance Act and the Act respecting health services and social services.

Lastly, the Act amends the Act to establish a legal framework for information technology to regularize certain electronic document signature processes by representatives of a department or body. The Act also includes miscellaneous and transitional provisions, one of which retroactively validates the electronic signature of those documents, as well as a provision that postpones until 13 June 2026 the obligation of the Chair of the Conseil du trésor to report to the Government on the carrying out of the Act respecting the governance and management of the information resources of public bodies and government enterprises and the advisability of maintaining it in force or amending its provisions.



Chapter 22

AN ACT TO AMEND THE ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES AND OTHER LEGISLATIVE PROVISIONS

[Assented to 10 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

1. Section 1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) is replaced by the following section:

“**1.** The object of this Act is to establish a framework for the governance and management of information resources applicable to public bodies and government enterprises that focuses specifically on

(1) offering individuals and enterprises simplified, integrated and quality services based on information technologies, including digital technologies, while ensuring the preservation of government digital heritage;

(2) optimizing the management of information resources and public services by encouraging pooling, among other things, of know-how, information, systems, infrastructures and resources;

(3) ensuring proper protection of the information resources of public bodies used to support the delivery of the State’s public services or the carrying out of its missions;

(4) establishing optimal governance and management of digital government data to simplify access to public services by individuals and enterprises, better support government action, increase the performance and resilience of the public administration and enhance the quality and protection of such data;

(5) coordinating public bodies’ digital transformation initiatives to offer fully digital public services;

(6) ensuring rigorous and transparent management of the amounts allocated to information resources;

(7) promoting the use of best practices in the governance and management of information resources and the development of government expertise in information technologies, including digital technologies; and

(8) fostering the implementation of guidelines and strategies common to all public bodies.”

2. Section 2 of the Act is amended by inserting “, which form the Public Administration for the purposes of this Act” at the end of the introductory clause of the first paragraph.

3. Section 7 of the Act is amended

(1) in paragraph 0.1,

(a) by inserting “Chair of the” after “submitting to the”;

(b) by inserting “, including for the digital transformation of the Public Administration, and proposing the means for its implementation” at the end;

(2) by inserting the following paragraph after paragraph 1:

“(1.1) making and sending to public bodies application instructions with respect to information resources with which the public bodies must comply;”;

(3) by inserting “Chair of the Conseil du trésor and the” after “advising the” in paragraph 2;

(4) by striking out paragraph 6;

(5) by inserting “Chair of the” after “informing the” in paragraph 7;

(6) by inserting the following paragraph after paragraph 7:

“(7.1) developing expertise with respect to information resources, in particular information security, digital transformation and information technologies, including digital technologies, so as to offer services, advice or support to public bodies and to strengthen the State’s know-how in such matters;”;

(7) by replacing “and all the” in paragraph 8 by “, or the pooling or sharing of such technologies, as well as”;

(8) by adding the following paragraph at the end:

“For the purposes of this Act, “application instruction” means any instruction given in writing that is related to the carrying out of activities, the fulfillment of responsibilities or the application of measures with respect to information resources.”

4. The Act is amended by inserting the following section after section 7:

“7.1. The chief information officer acts, for the Public Administration, as

(1) government chief information security officer, by assuming the responsibilities under section 12.6;

(2) government chief digital transformation officer, by assuming the responsibilities under section 12.9; and

(3) government digital data manager, by assuming the responsibilities under section 12.12.

The chief information officer may delegate in writing to a person under the officer’s direction the exercise of any of the responsibilities the officer assumes.”

5. Section 8 of the Act is amended

(1) by replacing “, after consultation with the chief information officer, designates an information officer within the department” in the first paragraph by “designates, from among the members of the management personnel who report directly to his or her deputy minister and after a recommendation from the chief information officer, an information officer”;

(2) by replacing “body after consultation with” in the second paragraph by “public body after a recommendation from”.

6. Section 10.1 of the Act is amended, in the first paragraph,

(1) by replacing “governance and management rules established under this Act and that the guidelines determined under the second paragraph of section 21 are implemented” in subparagraph 1 by “guidelines, strategies, policies, standards, directives, rules and application instructions made under this Act”;

(2) by inserting “and on compliance with the obligations under this Act” at the end of subparagraph 3;

(3) by replacing “and all” in subparagraph 8 by “or the pooling or sharing of such technologies, as well as”;

(4) by inserting the following subparagraphs after subparagraph 9:

“(9.1) acting as deputy chief information security officer by assuming the responsibilities under section 12.7;

“(9.2) acting as delegated manager of government digital data by assuming the responsibilities under section 12.13, except where the incumbent minister of the department to whom the delegated manager reports or the chief executive officer of a public body who is so authorized by the Conseil du trésor designates

another person as delegated manager of government digital data, following the rules set out in section 8 for the designation of the information officer, with the necessary modifications; and”.

7. The Act is amended by inserting the following chapters after Chapter II.1:

“CHAPTER II.2

“INFORMATION SECURITY

“12.2. Every public body must ensure the security of the information resources and the information that it holds or uses under the obligations governing it, in keeping with the guidelines, strategies, policies, standards, directives, rules and application instructions made under this Act.

Where a public body becomes aware that an information resource or information under its responsibility is or has been the subject of a breach of confidentiality, availability or integrity, or that a risk of such a breach is apprehended, the body must take all measures to correct the impacts or reduce the risk of such a breach.

If such a public body becomes aware or apprehends that an information resource or information of another public body may experience such a breach, the public body may communicate to the other public body any information, including personal information, considered necessary for correcting the impacts or reducing the risk of such a breach.

“12.3. A public body must, at the request of the government chief information security officer, communicate to the officer without delay any information, including personal information, even if the information must be generated or its communication involves extraction operations, if such communication is necessary for taking measures to correct the impacts of a breach referred to in the second paragraph of section 12.2 or to reduce the risk of such a breach.

“12.4. The Chair of the Conseil du trésor may use information referred to in section 12.3 to support public bodies if a breach or the risk of a breach referred to in the second paragraph of section 12.2 occurs, and the Chair has all the powers necessary to that end, including the power to enter into agreements, in accordance with the applicable legislative provisions, with any person or any body in Canada or abroad where the Chair considers it necessary to ensure information security.

The Chair of the Conseil du trésor may communicate to those persons or bodies the information referred to in the first paragraph that is necessary to prevent, detect or reduce the impacts in the event of a breach or the risk of a breach.

“12.5. The Chair of the Conseil du trésor maintains an administrative unit specialized in information security within the secretariat of the Conseil du trésor. The unit is under the direction of the government chief information security officer.

“12.6. The government chief information security officer assumes the following responsibilities:

- (1) directing government action with respect to information security;
- (2) recommending to the Conseil du trésor rules to ensure information security, including authentication and identification rules, and recommending to the Chair of the Conseil du trésor performance targets applicable to public bodies with respect to information security;
- (3) establishing the government digital data security classification model based on the data’s nature, characteristics and use, and the rules governing them, and obtaining approval for the model from the Conseil du trésor;
- (4) communicating expectations to public bodies with respect to information security and making application instructions for them;
- (5) overseeing the implementation by public bodies of the information security obligations resulting from the application of this Act, seeing to compliance with those obligations and evaluating the measures taken by public bodies in that area;
- (6) reporting to the Chair of the Conseil du trésor, according to the conditions and procedures determined by the latter, on performance target results as well as on compliance with obligations and making any necessary recommendation; and
- (7) exercising any other function assigned by the Chair of the Conseil du trésor or by the Government.

“12.7. A deputy chief information security officer assumes the following responsibilities with respect to the public bodies to which the deputy is attached:

- (1) supporting the government chief information security officer in taking responsibility for government action with respect to information security;
- (2) applying, under the direction of the government chief information security officer, the standards, directives, rules or application instructions related to information security made under this Act;
- (3) ensuring the protection of information resources and information, in particular by managing risks and vulnerabilities and by implementing measures to provide protection against any form of breach such as threats or cyber attacks;

(4) taking any action required in the event of a breach of the protection of information resources and information;

(5) making specific application instructions with respect to information security for those bodies;

(6) overseeing the implementation of the information security obligations under this Act, seeing to compliance with those obligations and evaluating the measures taken by those bodies in that area; and

(7) reporting on his or her management to the government chief information security officer and sending that officer any information required, according to the procedure determined by the Chair of the Conseil du trésor.

If the provisions of an application instruction of the government chief information security officer made under paragraph 4 of section 12.6 are incompatible with the provisions of an application instruction of the deputy chief information security officer made under subparagraph 5 of the first paragraph concerning the same object, the provisions of the former prevail.

“CHAPTER II.3

“DIGITAL TRANSFORMATION

“**12.8.** A public body must establish a digital transformation plan and send it to the government chief digital transformation officer.

The Chair of the Conseil du trésor determines the information to be included in the plan, the period it covers, its form and the intervals at which it must be reviewed.

The Chair of the Conseil du trésor may ask a public body to make any amendment to its digital transformation plan that the Chair considers necessary to ensure it is consistent with the government digital transformation strategy.

“**12.9.** The government chief digital transformation officer assumes the following responsibilities:

(1) advising the Chair of the Conseil du trésor with respect to digital transformation, in particular by proposing guidelines, strategies, action plans and initiatives for optimizing and simplifying the services offered to individuals and enterprises, supporting the State’s missions and increasing the Public Administration’s performance;

(2) making tools, services and expertise for supporting digital transformation available to public bodies;

(3) presenting a portfolio of priority projects to the Conseil du trésor every year for accelerating the Public Administration’s digital transformation;

(4) evaluating action taken by public bodies to achieve the Government’s digital transformation vision, in particular on the basis of information collected from the bodies and by conducting any appropriate follow-ups;

(5) proposing strategies to the Chair of the Conseil du trésor to foster an open government approach and seeing that they are implemented; and

(6) exercising any other function assigned by the Chair of the Conseil du trésor or by the Government.

“CHAPTER II.4

“GOVERNMENT DIGITAL DATA

“DIVISION I

“GENERAL PROVISIONS

“§1. — *Principles and definitions*

“**12.10.** Government digital data constitute a strategic information asset of the Government’s digital heritage. The data’s mobility and valorization within the Public Administration for administrative or public service purposes, taking into account their nature, characteristics and the access and protection rules which otherwise govern them, are of government-wide interest.

For the purposes of this Act,

(1) “government digital data” means any information inscribed on a technological medium, including a digital medium, held by a public body, excluding

(a) information under the control of a court of justice or another public body exercising adjudicative functions; and

(b) any information or category of information determined by Government regulation, in particular information that may be covered by a restriction to the right of access under the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);

(2) “administrative or public service purposes” means any of the following purposes:

(a) the optimization or simplification of services offered to citizens or enterprises;

(b) support to the various missions of the State, to the provision by more than one public body of common services or to the carrying out of missions common to more than one public body;

(c) the accomplishment of a mandate assigned under an Act or a government-wide initiative;

(d) the planning, management, assessment or control of resources, programs or government services;

(e) the production of information in support of the decision-making of a minister or the Government;

(f) the verification of a person's eligibility to a program or measure; or

(g) research and development;

(3) "mobility" means the communication or transmission of government digital data between public bodies for an administrative or public service purpose;

(4) "valorization" means the development of government digital data within the Public Administration for an administrative or public service purpose, excluding sale of the data or any other form of alienation.

The first paragraph must not be interpreted as having the effect of changing public bodies' obligations in respect of personal information that they hold or a person's rights in respect of such information.

"12.11. The powers conferred by this chapter must be exercised in a manner consistent with respecting the right to privacy and the principle of transparency and with promoting public confidence in measures to ensure the security, confidentiality, availability and integrity of government digital data.

"§2. — Management of government digital data

"12.12. The government digital data manager assumes the following responsibilities:

(1) advising the Chair of the Conseil du trésor with regard to government digital data, in particular regarding their mobility and valorization;

(2) keeping up to date a consolidation of the inventories of such data that public bodies must keep in accordance with the regulation made under paragraph 1 of section 12.21 and identifying the data that have a mobility or valorization potential;

(3) developing and implementing data mobility or valorization strategies;

(4) authorizing, for any administrative or public service purpose specified in an order made under section 12.14, the mobility or valorization of the government digital data concerned in keeping, as applicable, with the mobility or valorization strategies;

(5) ensuring the application of the data security classification model established by the government chief information security officer under paragraph 3 of section 12.6, and of the quality standards for government digital data determined by the Government under paragraph 2 of section 12.21;

(6) controlling the quality of government digital data and the measures ensuring their security and requiring for that purpose any information the manager considers necessary from the public bodies holding the data;

(7) seeing to the application of the rules or measures established by the Government under paragraphs 4 and 5 of section 12.21;

(8) supporting and assisting public bodies and delegated managers for government digital data in public bodies in implementing the obligations provided for in this chapter; and

(9) exercising any other function assigned by the Chair of the Conseil du trésor or the Government.

Every public body must send the government digital data manager, within the time and in accordance with the terms determined by the latter, the information required to carry out the consolidation referred to in subparagraph 2 of the first paragraph.

“12.13. A delegated manager for government digital data assumes, in respect of the public bodies to which the manager is attached, the following responsibilities:

(1) supporting those bodies in applying the provisions of this Chapter;

(2) supporting the government digital data manager in the exercise of his or her responsibilities; and

(3) applying any application instruction made by the chief information officer under paragraph 1.1 of section 7, or any rule or measure made by the Government under paragraphs 4 and 5 of section 12.21.

“§3. — Official source of government digital data

“12.14. The Government may, on the joint recommendation of the Chair of the Conseil du trésor and the minister responsible for the public body holding the government digital data concerned, designate a public body to act as an official source of government digital data.

An official source of government digital data collects, uses or communicates government digital data, or collects information, including personal information, from any person, where necessary for an administrative or public service purpose.

The Government specifies the government digital data concerned and the administrative or public service purposes for which such data may be the subject of a mobility or valorization authorization. It may determine the public bodies that must collect such data from the source and use them or that must communicate them to the source.

Public bodies referred to in an order made under this section must comply with the rules or measures established by the Government under paragraphs 4 and 5 of section 12.21.

Despite the first paragraph, where the government digital data concerned are held by the Minister of Health and Social Services or by any public body within the Minister's portfolio, the official source of government digital data is designated under this section on the recommendation of that Minister.

“DIVISION II

“SPECIAL PROVISIONS FOR PERSONAL INFORMATION

“12.15. Government digital data that include personal information are communicated by any public body to an official source of government digital data where such communication is necessary for the purposes specified in an order made pursuant to section 12.14. Such purposes must be in the public interest or for the benefit of the persons concerned.

Such data are communicated by an official source of government digital data to another public body where such communication is necessary for the purposes specified in such an order.

When such data may be used or communicated in a form that does not allow direct identification of the person concerned, they must be used or communicated in that form.

“12.16. The public body designated as an official source of government digital data must, before collecting, using or communicating personal information in the exercise of its function,

(1) make an evaluation of the privacy factors and send the evaluation to the Commission d'accès à l'information; and

(2) establish rules for its governance in respect of personal information and have the rules approved by the Commission.

The rules must include rules applicable to the preservation and destruction of the personal information concerned, the roles and responsibilities of the public body's personnel members with regard to such information over the course of its life cycle and a procedure for dealing with complaints regarding personal information protection. They must be submitted again for approval to the Commission every two years.

“12.17. The public body designated as an official source of government digital data must, for the purposes of this division, submit to the Commission d'accès à l'information a report on the personal information collected, used or communicated within 45 days after the end of each fiscal year containing

(1) a description of the personal information collected or the personal information communicated to the public body and its origin;

(2) the names of the public bodies to which personal information is communicated;

(3) a description of the purposes for which the personal information is collected, used or communicated;

(4) a description of the terms for the communication of the personal information; and

(5) a description of the measures to ensure the protection of the personal information.

“12.18. A public body designated as an official source of government digital data makes public on its website, in a section dedicated to that function, the rules referred to in subparagraph 2 of the first paragraph of section 12.16 and the report referred to in section 12.17. It must promptly send copies of those documents to the government digital data manager.

“12.19. Any person to whom or body to which personal information is communicated by a body designated as an official source of government digital data or by another public body referred to in an order made under section 12.14, in the context of a mandate or contract related to carrying out an administrative or public service purpose specified in such an order and entrusted to the person or body in accordance with section 67.2 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), must submit to an external audit aimed at ensuring compliance with the highest standards and best practices in matters of information security and protection of such information.

The Chair of the Conseil du trésor may determine the cases and circumstances in which the first paragraph does not apply, and makes the criteria leading to the decision public.

“DIVISION III**“OTHER PROVISIONS**

“12.20. The government digital data manager may entrust a public body with the mandate to circulate open data or a dataset in an open document format.

The public body entrusted with the mandate referred to in the first paragraph acts as an official source of reference data and must, as such, circulate such data or dataset on its website or on another site indicated by the government digital data manager, in accordance with the terms determined by the manager.

The terms may, in particular, pertain to the quality of the data, the required formats for their circulation, the main elements to be documented or other compliance rules. Where the terms include rules for the use of the data or dataset, including any secondary use, the terms are binding on public bodies.

“12.21. The Government may, by regulation,

(1) determine the terms governing the keeping of government digital data inventories by public bodies;

(2) determine quality standards for government digital data based on their nature, characteristics, use and their mobility and valorization potential, as well as, if applicable, special protection standards for those data;

(3) exclude categories of data for the application of this chapter;

(4) determine rules for the mobility or valorization authorization referred to in subparagraph 4 of the first paragraph of section 12.12 given by the government digital data manager and rules applicable to public bodies covered by such an authorization; and

(5) prescribe any other measure necessary for the application of this chapter.”

8. Section 13 of the Act is amended by replacing “an information resource master plan that sets out, among other things, its risk management practices and the measures relating to information resources that will be implemented to achieve its mission and its strategic priorities in keeping with the guidelines determined under the second paragraph of section 21” in paragraph 1 by “, in keeping with the guidelines determined under the second paragraph of section 21, an information resource strategy that sets out its digital transformation plan, its risk management practices and any other information prescribed by the Conseil du trésor”.

9. Section 15 of the Act is amended by replacing “a consolidation of the planning tools obtained from the public bodies to which the information officer is attached” in the second paragraph by “the documentation prescribed by the latter”.

10. Section 16.3 of the Act is amended by inserting “or if it involves the designation of a public body to act as an official source of government digital data under section 12.14” after “trésor” in the first paragraph.

11. The Act is amended by inserting the following sections after the heading of Division III of Chapter III:

“**16.6.1.** A public body must send the Chair of the Conseil du trésor or the chief information officer any information and any report they require concerning its information resource activities.

It must also send to the government chief digital transformation officer, the government chief information security officer or the government digital data manager any information and any report they require concerning its activities related to their respective fields of jurisdiction.

“**16.6.2.** A public body must, not later than 10 June 2023 and subsequently every five years, carry out an audit on compliance with the information security obligations under this Act.

“**16.6.3.** The Chair of the Conseil du trésor may, where warranted by the situation and on the recommendation of the chief information officer, establish control mechanisms and carry out audits to ensure that the objectives of this Act are achieved.

In particular, the Chair may require a public body to establish an evaluation program or an internal audit program, or carry out a comparative cost study.”

12. The Act is amended by inserting the following section after section 22.1:

“**22.1.1.** The Government prescribes by regulation the terms and conditions of application of sections 12.2 to 12.4. The regulation must, in particular, specify the procedures and the grounds for communications between the government chief information security officer or the deputy chief information security officer and a public body whose resources or information have been the subject of a breach referred to in the second paragraph of section 12.2 or are at risk of such a breach, as well as the conditions for providing proper protection of personal information communicated abroad under section 12.4.”

13. Section 22.2 of the Act is amended, in the first paragraph,

(1) by replacing “conduct an audit to determine whether a public body’s information resource investment and expenditure planning and information resource project management are consistent with the measures established under” by “, if he or she considers it advisable, verify whether a public body complies with the provisions of”;

(2) by replacing “rules and directives issued under it to which the body is subject” by “guidelines, standards, strategies, directives, rules and application instructions made under this Act”.

14. Section 22.4 of the Act is amended

(1) by replacing “. The latter” by “and to the minister responsible for the body being audited. The Chair of the Conseil du trésor”;

(2) by replacing “The Conseil du trésor may also” by “The Chair of the Conseil du trésor may also”;

(3) by adding the following sentence at the end: “All or part of the amount intended for such a body may also be retained or cancelled by the minister responsible, on the recommendation of the Conseil du trésor.”

TAX ADMINISTRATION ACT

15. Section 69.0.0.7 of the Tax Administration Act (chapter A-6.002) is amended by inserting the following subparagraph after subparagraph *b.3* of the first paragraph:

“(b.4) the application of Chapter II.4 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03);”.

16. The Act is amended by inserting the following section after section 69.0.0.16:

“69.0.0.16.1. Information contained in a tax record may be communicated, without the consent of the person concerned, to a public body referred to in an order made under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), where the Agency is designated to act as an official source of government digital data for the purposes of that Act and the information is necessary for an administrative or public service purpose specified by the Government under section 12.14 of that Act.

Information communicated under the first paragraph is accessible only to persons qualified to receive it where such information is necessary for the discharge of their duties.

Such information may be used only for the administrative or public service purposes specified by the Government under section 12.14 of that Act.

Where the information may be communicated then used in a form that does not allow direct identification of the person concerned, it must be communicated then used in that form.”

17. Section 69.1 of the Act is amended by adding the following subparagraph after subparagraph z.9 of the second paragraph:

“(z.10) a public body designated as an official source of government digital data under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), solely to the extent that the information is required for an administrative or public service purpose specified by the Government under that section.”

18. The Act is amended by inserting the following section after section 69.1:

“**69.1.1.** For the purposes of subparagraph z.10 of the second paragraph of section 69.1, the public body must, prior to the communication,

(a) make an evaluation of the privacy factors, with the necessary modifications relating to the information required under this division, and send the evaluation to the Commission d'accès à l'information; and

(b) establish rules for its governance in respect of information obtained under subparagraph z.10 of the second paragraph of section 69.1 and have the rules approved by the Commission.

The first paragraph also applies when the public body uses or communicates information obtained under subparagraph z.10 of the second paragraph of section 69.1 in the exercise of its function.

The rules provided for in subparagraph *b* of the first paragraph must include rules applicable to the preservation and destruction of the information concerned, the roles and responsibilities of the public body's personnel members with regard to such information over the course of its life cycle and a procedure for dealing with complaints regarding information protection. They must be submitted again for approval to the Commission every two years.

The body must also, for the purposes of sections 12.17 and 12.18 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), take into account the information obtained under subparagraph z.10 of the second paragraph of section 69.1.”

19. The Act is amended by inserting the following section after section 69.5.3:

“**69.5.4.** A public body designated as an official source of government digital data may, without the consent of the person concerned, and only if the information is necessary for an administrative or public service purpose specified by the Government under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), communicate information obtained in accordance with subparagraph z.10 of the second paragraph of section 69.1 to another public body referred to in an order made under section 12.14.”

20. Section 69.8 of the Act is amended by inserting “section 69.0.0.16.1 if the information is not communicated solely to confirm a person’s identity,” after “may be communicated under” in the introductory clause of the first paragraph, and by inserting “and subparagraph z.10 of that second paragraph, solely to the extent that communication of the information is required to confirm a person’s identity” after “of the second paragraph of that section 69.1” in that introductory clause.

PUBLIC ADMINISTRATION ACT

21. Section 77.1 of the Public Administration Act (chapter A-6.01) is amended, in the first paragraph,

(1) by replacing subparagraph 6.1 by the following subparagraph:

“(6.1) ensure the implementation of a strategy for the public administration’s digital transformation, including, as applicable, the implementation of any related plan, and assist public bodies in implementing the strategy;”;

(2) by inserting the following subparagraphs after subparagraph 6.3:

“(6.4) ensure government coordination in matters of information security and establish performance targets applicable to all public bodies to measure their performance in strategic, tactical and operational terms, as well as government efficiency in addressing threats, vulnerabilities and incidents involving information security;

“(6.5) establish information security requirements applicable to public bodies and order them, when required, to implement those requirements to improve government efficiency in that respect;”.

HEALTH INSURANCE ACT

22. The Health Insurance Act (chapter A-29) is amended by inserting the following section after section 65.0.4:

“65.0.4.1. The Board shall use the information obtained for the carrying out of this Act for the purposes of Chapter II.4 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03).

The Board shall also communicate the information to a public body referred to in an order made under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises where the Board is designated to act as an official source of government digital data under that section and the information is necessary for an administrative or public service purpose specified by the Government in the order, as well as to a public body designated to act as an official source of government digital data under that section and the information is necessary for such a purpose.”

**ACT TO ESTABLISH A LEGAL FRAMEWORK FOR INFORMATION
TECHNOLOGY**

23. The Act to establish a legal framework for information technology (chapter C-1.1) is amended by inserting the following section after section 75:

“75.1. Where it is provided by law that a signature affixed to a document by the representative of a department or body referred to in section 3 of the Public Administration Act (chapter A-6.01) shall be done by means of a process authorized by law, in particular where the law provides that the signature requirements are determined by the Government or the Minister or the body, the signature may, in the absence of such authorization or such requirements, be affixed by means of any process that meets the requirements of article 2827 of the Civil Code.”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

24. Section 19 of the Act respecting health services and social services (chapter S-4.2) is amended by adding the following paragraph at the end:

“(20) to a public body referred to in an order made under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), where the institution is designated to act as an official source of government digital data under that section, and the information is necessary for an administrative or public service purpose specified by the Government in the order, as well as to a public body designated as an official source of government digital data under that section, where the information is necessary for such a purpose.”

TRANSITIONAL, MISCELLANEOUS AND FINAL PROVISIONS

25. Section 8 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), as amended by section 5, applies to the first designation of an information officer made after 10 June 2021.

26. The Chair of the Conseil du trésor is exempt from the obligation to submit to the Government, not later than 13 June 2021, the report referred to in the first paragraph of section 47 of the Act respecting the governance and management of the information resources of public bodies and government enterprises concerning the carrying out of that Act and the advisability of maintaining it in force or amending its provisions. The next report must be made to the Government by the Chair of the Conseil du trésor not later than 13 June 2026.

27. Documents signed by the representative of a government department or body referred to in section 3 of the Public Administration Act (chapter A-6.01) before 10 June 2021 are validated, provided the signature was affixed to the document by means of a process other than that authorized under the law, in particular where the law provides that the signature requirements are determined by the Government, the Minister or the body, on the condition that the signature was affixed by any process meeting the requirements of article 2827 of the Civil Code.

28. This Act comes into force on 10 June 2021, except for section 7, to the extent that it enacts sections 12.2 to 12.4 of the Act respecting the governance and management of the information resources of public bodies and government enterprises, which comes into force on the date of coming into force of the first regulation made under section 22.1.1 of that Act, enacted by section 12 of this Act.

2021, chapter 23

AN ACT RESPECTING MAINLY THE HEALTH INSURANCE PLAN AND PRESCRIPTION DRUG INSURANCE PLAN ELIGIBILITY OF CERTAIN CHILDREN WHOSE PARENTS' MIGRATORY STATUS IS PRECARIOUS AND AMENDING THE ACT RESPECTING END-OF-LIFE CARE

Bill 83

Introduced by Mr. Christian Dubé, Minister of Health and Social Services

Introduced 10 December 2020

Passed in principle 11 May 2021

Passed 10 June 2021

Assented to 11 June 2021

Coming into force: on the date determined by the Government, except section 9, which comes into force on 11 June 2021

– 2021-09-22: ss. 1-8, 10-27
O.C. 1220-2021
G.O., 2021, Part 2, p. 3607

Legislation amended:

Health Insurance Act (chapter A-29)

Act respecting prescription drug insurance (chapter A-29.01)

Act respecting end-of-life care (chapter S-32.0001)

Regulations amended:

Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec (chapter A-29, r. 1)

Regulation respecting the basic prescription drug insurance plan (chapter A-29.01, r. 4)

Explanatory notes

The main purpose of this Act is to make certain children whose parents' migratory status is precarious eligible for the health insurance plan and the prescription drug insurance plan. Another purpose of the Act is to amend the Act respecting end-of-life care.

As concerns health insurance plan eligibility, the Act amends the Health Insurance Act and the Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec so that all unemancipated minor children who meet the other conditions set out in the Act and who demonstrate their intention to stay in Québec for a period of more than six months following their registration with the Régie de l'assurance maladie du Québec, are considered domiciled in Québec

(cont'd on next page)

Explanatory notes (*cont'd*)

and thus covered by the health insurance plan as residents. In addition, the Act amends the Regulation to add all minor foreign nationals who have no legal status with Canadian immigration authorities and who demonstrate that same intention to the classes of persons eligible for the plan as residents. Moreover, the Regulation is amended to allow all minor children who have been granted entry by Canadian immigration authorities for a stay of more than six months to be covered by the plan, as temporary residents of Québec, regardless of their parents' status.

The Act makes eligible for the health insurance plan and prescription drug insurance plan all children born during the stay, in Québec, of parents who have been granted entry by Canadian immigration authorities for a period of more than six months, even if that authorization is valid for less than six months from the child's date of birth. It amends the Act respecting prescription drug insurance and the Regulation respecting the basic prescription drug insurance plan to make all children who, under the Act, are covered by the health insurance plan eligible for coverage under the basic prescription drug insurance plan. In addition, minor children already covered by the health insurance plan only, that is, dependent children accompanying persons who are temporary residents of Québec and who are themselves covered by that plan, are now eligible for coverage under the basic prescription drug insurance plan.

In addition, the Act eliminates the waiting period for health insurance for all children. It also enables the Régie de l'assurance maladie du Québec to issue a temporary certificate of registration in the cases provided for by regulation.

The Act also allows the Government to determine, by regulation, after consultation with the Board or on its recommendation, the cases in which an application for registration, for renewal of registration or for the replacement of a health insurance card or eligibility card must be authenticated.

Furthermore, the Act amends the Act respecting end-of-life care to set out the conditions under which a physician may administer medical aid in dying to an end-of-life patient who has become incapable of giving consent to care after making a request for medical aid in dying.

Lastly, the Act contains various transitional and consequential provisions.



Chapter 23

AN ACT RESPECTING MAINLY THE HEALTH INSURANCE PLAN AND PRESCRIPTION DRUG INSURANCE PLAN ELIGIBILITY OF CERTAIN CHILDREN WHOSE PARENTS' MIGRATORY STATUS IS PRECARIOUS AND AMENDING THE ACT RESPECTING END-OF-LIFE CARE

[Assented to 11 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

HEALTH INSURANCE ACT

1. Section 5 of the Health Insurance Act (chapter A-29) is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, an unemancipated minor who is not already domiciled in Québec under article 80 of the Civil Code is considered domiciled in Québec in the cases and on the conditions determined by regulation.”

2. Section 9 of the Act is amended by adding the following paragraph at the end:

“The Board may also, in the cases or on the conditions and for the length of time provided for by regulation, issue a temporary certificate of registration to a person in lieu and place of the health insurance card.”

3. Section 9.0.4 of the Act is replaced by the following section:

“9.0.4. Every application for registration, for renewal of registration or for the replacement of a health insurance card or eligibility card must be authenticated in the cases and in accordance with the terms and conditions determined by regulation.

The first paragraph does not apply to applications for which the Board may issue a health insurance card or an eligibility card that does not include the insured person’s photograph and signature.”

4. The Act is amended by inserting the following section after section 65:

“65.0.0.1. Despite section 65, it is prohibited to communicate or use the personal information collected under this Act and to confirm the existence of such information for the purpose of determining a person’s immigration status, except with the consent of the person concerned.

Where such information has been communicated to a third person for another purpose, it remains subject to the requirements provided for in the first paragraph.

This section does not restrict the communication of documents or information required by a subpoena, warrant or order issued by any person or body having the power to compel their communication.”

5. Section 69 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph *j* by the following subparagraph:

“(j) determine, for the purposes of section 5, the conditions to be met by a person referred to in that section, the cases or conditions in which an unemancipated minor who is not already domiciled in Québec under article 80 of the Civil Code is considered domiciled in Québec, the time at which and the conditions subject to which a person becomes a resident of Québec as well as the time at which and the conditions subject to which the person ceases to be one, and determine any class of persons referred to in subparagraph 5 of the first paragraph;”;

(2) by inserting the following subparagraph after subparagraph *l*:

“(l.01) determine in which cases or on which conditions and for which length of time a temporary certificate of registration may be issued;”;

(3) by replacing subparagraph *l.2* by the following subparagraph:

“(l.2) determine the cases in which and the terms and conditions according to which an application for registration, for renewal of registration or for the replacement of a health insurance card or eligibility card must be authenticated;”.

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

6. Section 5 of the Act respecting prescription drug insurance (chapter A-29.01) is amended by adding the following paragraph at the end:

“The classes of persons determined by a government regulation made under subparagraph 1.1 of the first paragraph of section 78 are also eligible for the plan.”

7. Section 24 of the Act is amended by adding the following paragraph at the end:

“(4) a person under 18 years of age in whose respect a parent or tutor exercises parental authority and to whom paragraph 4 of section 15 applies.”

8. Section 78 of the Act is amended by replacing subparagraph 1.1 of the first paragraph by the following subparagraph:

“(1.1) determine, for the purposes of the second paragraph of section 5, classes of persons eligible for the basic plan as well as the conditions those persons must meet to be eligible;”.

ACT RESPECTING END-OF-LIFE CARE

9. Section 29 of the Act respecting end-of-life care (chapter S-32.0001) is amended by adding the following paragraphs at the end:

“If an end-of-life patient has become incapable of giving consent to care after making the request, the physician may nonetheless administer medical aid in dying to the patient, provided that, at the time the patient was at the end of life and before they became incapable of giving consent to care,

(1) all the conditions prescribed in the first paragraph had been met; and

(2) the patient had given consent, in writing and in the presence of a health professional, and within 90 days before the date of administration of the medical aid in dying, to receiving the aid even if they were to become incapable of giving consent to care before the administration of the aid.

Any refusal to receive medical aid in dying expressed by a patient referred to in the preceding paragraph must be respected and it is prohibited to disregard it in any manner.”

REGULATION RESPECTING ELIGIBILITY AND REGISTRATION OF PERSONS IN RESPECT OF THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

10. Section 2 of the Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec (chapter A-29, r. 1) is amended by adding the following paragraph at the end:

“(5) minor foreign nationals who have no legal status with Canadian immigration authorities and who demonstrate their intention to stay in Québec for a period of more than 6 months in the year following the date of their registration.”

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

“**2.1.** For the purposes of the second paragraph of section 5 of the Act, minor children not already domiciled in Québec under article 80 of the Civil Code are considered domiciled in Québec if they demonstrate their intention to stay in Québec for a period of more than 6 months in the year following the date of their registration.”

12. Section 3 of the Regulation is amended

(1) by inserting “18 years of age or over” after “any dependant” in paragraph 6;

(2) by adding the following paragraphs at the end:

“(7) minor foreign nationals who have been granted entry by Canadian immigration authorities for a stay of more than 6 months; and

“(8) children born in Québec if the parent with whom the child lives on a permanent basis has been granted entry by Canadian immigration authorities for a stay of more than 6 months, even if that authorization is valid for a period of less than 6 months from the child’s date of birth.”

13. Section 4 of the Regulation is replaced by the following section:

“**4.** Unless otherwise provided in this Regulation, a person shall become a resident or a temporary resident of Québec from

(a) the first day of the third month following the reference date, in the case of a person of full age; or

(b) the reference date, in the case of a minor child.”

14. Section 4.2 of the Regulation is amended

(1) by striking out “or, in the case of a minor child only, by subparagraph *a* of paragraph 1 of that section” in paragraph 5.1;

(2) by striking out paragraph 6.

15. Section 4.5 of the Regulation is amended

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

“(1) a child born in Québec; and”;

(2) by striking out paragraphs 3 and 4.

16. Section 4.6 of the Regulation is replaced by the following section:

“**4.6.** The following shall become temporary residents of Québec from their date of birth:

(1) a minor foreign national referred to in paragraph 7 of section 3, if the parent with whom he lives on a permanent basis since birth is a temporary resident of Québec at that time, for the period of the stay authorized by Canadian immigration authorities following the child’s birth; and

(2) a child referred to in paragraph 8 of section 3, for the remainder of the stay authorized by Canadian immigration authorities for the child's parent with whom he lives on a permanent basis since birth.”

17. Section 15 of the Regulation is amended, in the first paragraph,

(1) by inserting the following subparagraphs after subparagraph 1:

“(1.1) in the case of a minor foreign national referred to in paragraph 5 of section 2, the following documents:

(a) an attestation of school attendance, if he is attending school or, if not attending school, an affidavit by the parent with whom he lives on a permanent basis or by the person who has the care or custody of him, establishing the parent's or person's intention and that of the minor foreign national to stay in Québec for a period of more than 6 months in the year following the minor foreign national's date of registration; and

(b) the original of the minor foreign national's birth certificate or, if the certificate is not in French or in English, or in its absence, in accordance with the order of priority that follows:

- i. a passport in French or in English;
- ii. an authorization to stay in Canada issued by Canadian immigration authorities, which has expired; or
- iii. an affidavit by the parent with whom he lives on a permanent basis or by the person who has the care or custody of him, confirming his official name, date of birth and place of birth;

“(1.2) in the case of a minor child referred to in section 2.1, in addition to one of the documents referred to in any of the subparagraphs of this paragraph applicable to the minor child's situation, one of the following documents, in accordance with the following order of priority:

(a) the original of the authorization issued by Canadian immigration authorities attesting that the parent with whom the child lives on a permanent basis is authorized to stay in Québec for a period of more than 6 months from the child's date of registration;

(b) an attestation of school attendance; or

(c) an affidavit by the parent with whom the child lives on a permanent basis or by the person who has the care or custody of the child, establishing the parent's or person's intention and that of the child to stay in Québec for a period of more than 6 months in the year following the child's date of registration;”;

(2) in subparagraph 3,

(a) by inserting “, except a minor foreign national referred to in paragraph 5 of section 2” at the end of the introductory clause of subparagraph *a*;

(b) by adding the following subparagraphs at the end of subparagraph *b*:

“iv. the original of the authorization issued by Canadian immigration authorities for a stay of more than 6 months, in the case of a minor foreign national referred to in paragraph 7 of section 3;

“v. the original of the authorization issued to the parent with whom the child lives on a permanent basis by Canadian immigration authorities for a stay of more than 6 months, in the case of a child referred to in paragraph 8 of section 3;”;

(3) by inserting “18 years of age or over” after “a dependant” in the introductory clause of subparagraph 4.

18. Section 18 of the Regulation is amended by replacing “or, if the resident is a person referred to in paragraph 1 or 2 of section 2, he shall, to renew his registration, apply” in the second paragraph by “or, in the case of a person referred to in paragraph 1, 2 or 5 of section 2, the registration must be renewed”.

19. Section 19.1 of the Regulation is amended by replacing “in paragraph 1 or 2” by “in paragraph 1, 2 or 5”.

20. Section 22 of the Regulation is amended, in the first paragraph,

(1) by replacing “or 2” in the introductory clause by “, 2 or 5”;

(2) by inserting the following subparagraph after subparagraph 2.1:

“(2.1.1) if the applicant is a minor foreign national referred to in paragraph 5 of section 2, the documents listed in subparagraph 1.1 of the first paragraph of section 15;”.

21. The Regulation is amended by adding “AND TEMPORARY CERTIFICATE OF REGISTRATION” after “CARD” in the heading of Division IV.

22. Section 23 of the Regulation is amended

(1) in the first paragraph,

(a) by adding the following subparagraph after subparagraph *d* of subparagraph 1:

“(e) following the registration or renewal of the registration of a minor foreign national referred to in paragraph 5 of section 2;”;

(b) by replacing “in paragraph 1 or 3” in subparagraph *b* of subparagraph 3 by “in paragraph 1, 3 or 7”;

(c) by inserting the following subparagraph after subparagraph 5:

“(5.0.1) for the period of validity specified in the document issued by Canadian immigration authorities to the parent with whom the child lives on a permanent basis, following the registration of a child referred to in paragraph 8 of section 3;”;

(2) by adding the following paragraph at the end:

“Likewise, the Board may not issue to a minor foreign national referred to in paragraph 5 of section 2 or in paragraph 7 of section 3 a health insurance card if the card’s expiry date is later than the day preceding the date of his eighteenth birthday.”

23. Section 23.2 of the Regulation is amended by adding the following paragraph at the end:

“Notwithstanding the first paragraph, the health insurance card of a minor foreign national referred to in paragraph 5 of section 2 and in paragraph 7 of section 3 expires on the last day of the month indicated on the card or on the day preceding the minor foreign national’s eighteenth birthday, whichever occurs first.”

24. The Regulation is amended by inserting the following section after section 24:

“24.1. The Board may issue a temporary certificate of registration to an insured person whose health insurance card has been lost, damaged or stolen. The certificate is valid for a maximum of 45 days.

The Board also issues such a certificate to a child born in Québec, where neither parent is eligible for health insurance, as soon as the Board is informed of the child’s birth. The certificate is valid for a period of 45 days.”

REGULATION RESPECTING THE BASIC PRESCRIPTION DRUG INSURANCE PLAN

25. The Regulation respecting the basic prescription drug insurance plan (chapter A-29.01, r. 4) is amended by adding the following division before Division I:

“DIVISION 0.1

“ELIGIBILITY FOR THE BASIC PRESCRIPTION DRUG INSURANCE PLAN

“0.1. In addition to the persons referred to in section 5 of the Act respecting prescription drug insurance (chapter A-29.01), persons under 18 years of age who are referred to in paragraph 7 or 8 of section 3 of the Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec (chapter A-29, r. 1) and who are duly registered with the Board in accordance with that Regulation are eligible for the basic prescription drug insurance plan.”

26. Section 7 of the Regulation is amended by adding the following paragraph at the end:

“However, a person referred to in paragraph 4 of section 24 of the Act respecting prescription drug insurance need not provide the information required under subparagraphs 6.1 to 12 of the first paragraph. A person who registers a person to whom this paragraph applies must also specify in which capacity the person is doing so, that is, as father, mother or tutor.”

TRANSITIONAL AND FINAL PROVISIONS

27. Despite sections 4, 4.5 and 4.6 of the Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec (chapter A-29, r. 1), as amended by sections 13, 15 and 16, respectively, for the purposes of the Health Insurance Act (chapter A-29), the Act respecting prescription drug insurance (chapter A-29.01) and their regulations,

(1) a child who, on the date of coming into force of section 1 of this Act, becomes a resident of Québec within the meaning of section 5 of the Health Insurance Act, as amended by section 1, is deemed to have become a resident of Québec on that date;

(2) a child who, on the date of coming into force of section 12 of this Act, was not already covered by paragraph 6 of section 3 of the Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec as it read before that date, and who becomes covered by paragraph 7 or 8 of section 3 of the Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec, enacted by section 12, is deemed to have become a temporary resident of Québec on that date.

28. This Act comes into force on the date determined by the Government, except section 9, which comes into force on 11 June 2021.

2021, chapter 24

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE AND OTHER LEGISLATIVE PROVISIONS

Bill 88

Introduced by Mr. Pierre Dufour, Minister of Forests, Wildlife and Parks

Introduced 11 March 2021

Passed in principle 21 April 2021

Passed 11 June 2021

Assented to 11 June 2021

Coming into force: 11 June 2021, except

(1) the provisions of section 27 and paragraph 2 of section 77, which come into force on the date of coming into force of the first regulation respecting invertebrates made under paragraph 22 of section 162 of the Act respecting the conservation and development of wildlife (chapter C-61.1), amended by section 77 of this Act;

(2) the provisions of section 33, which come into force on the date of coming into force of the first regulation made under section 59 of the Act respecting the conservation and development of wildlife, replaced by section 33 of this Act;

(3) the provisions of sections 64, 65 and 123, which come into force on the date of coming into force of the first regulation made under section 122.3 of the Act respecting the conservation and development of wildlife, enacted by section 64 of this Act; and

(4) the provisions of sections 86 and 87, which come into force on the date of coming into force of the first regulation made under section 171.0.1 of the Act respecting the conservation and development of wildlife, enacted by section 87 of this Act.

Legislation amended:

Animal Welfare and Safety Act (chapter B-3.1)

Act respecting the conservation and development of wildlife (chapter C-61.1)

Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1)

Act respecting threatened or vulnerable species (chapter E-12.01)

Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2)

Parks Act (chapter P-9)

Environment Quality Act (chapter Q-2)

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Regulations amended:

Regulation respecting hunting and fishing controlled zones (chapter C-61.1, r. 78)

Regulation respecting salmon fishing controlled zones (chapter C-61.1, r. 79)

Explanatory notes

This Act amends the Act respecting the conservation and development of wildlife in a number of ways.

Certain functions and powers of wildlife protection officers and other persons involved in enforcing that Act, in particular powers relating to inspection and control and powers relating to seizure and confiscation of property, are defined.

The Act proposes regulating in particular the possession, sale and importing of wildlife by-products and invertebrates, defines the situations in which persons may kill or capture animals or alter their habitat, and introduces the requirement that veterinary surgeons and agrologists report various situations to the Minister of Forests, Wildlife and Parks, including if they suspect the presence of a contagious or parasitic disease in an animal.

The Act amends the Minister's powers of control over leases of exclusive hunting, fishing or trapping rights, in particular to allow the Minister to revoke or refuse to issue or renew a lease if offences are committed and if the revocation or refusal is necessary. The Act also amends the mechanisms for controlled zone management and governance, in particular by providing that the internal by-laws of an agency managing such a zone shall be approved by the Minister. The Act also provides that the Minister may designate a person to assume the provisional administration of the managing agency in certain circumstances, and amends wildlife sanctuary management mechanisms.

Under the Act, the procedure for establishing wildlife preserves is amended, as are the conditions for carrying on activities in these preserves and in wildlife habitats. The Act also allows the Minister to require that carrying on an activity in a wildlife habitat be conditional on payment of financial compensation.

The Act allows the Minister to implement pilot projects and gives him certain powers to intervene and issue orders in case of real or apprehended threats of serious or irreversible damage or injury to wildlife, its habitat or human health or safety.

The scope of certain offences is defined and new hunting and trapping offences are prescribed, in particular regarding hunting using detection devices or an aircraft.

The Act increases the amounts of most fines, and allows the minimum and maximum amounts of a fine to be determined by government regulation in certain cases. In addition, it extends the prescription period for instituting penal proceedings from two to three years and, in cases involving the most serious offences, allows, in particular, a person to be sentenced to imprisonment the first time he is found guilty.

The consequences of certain findings of guilt, in particular regarding recognition of training that may be taken in the period during which a hunting or trapping licence is suspended, are amended.

The Act amends the Act respecting threatened or vulnerable species to allow the minister responsible for that Act to require that carrying on an activity having adverse effects on threatened or vulnerable plant species or to their habitats be conditional on payment of financial compensation. It specifies that the amount of such compensation is paid into the Fund for the Protection of the Environment and the Waters in the Domain of the State established under the Act respecting the Ministère du Développement

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Explanatory notes (*cont'd*)

durable, de l'Environnement et des Parcs and is used to finance programs promoting the conservation and management of threatened or vulnerable plant species, of plant species likely to be so designated and of their habitats.

The Act also amends the Act respecting the Ministère des Ressources naturelles et de la Faune to provide that the amount of financial compensation required to carry on an activity in a wildlife habitat is credited to the Natural Resources Fund.

The Act also amends the penal provisions of the Parks Act and, exclusively as regards fine amounts, the Act respecting hunting and fishing rights in the James Bay and New Québec territories.

Lastly, the Act contains consequential and transitional provisions.



Chapter 24

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE AND OTHER LEGISLATIVE PROVISIONS

[Assented to 11 June 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE CONSERVATION AND DEVELOPMENT
OF WILDLIFE

I. Section 1 of the Act respecting the conservation and development of wildlife (chapter C-61.1) is amended

(1) by inserting the following definitions in alphabetical order:

“**aircraft**” means any machine capable of deriving support in the atmosphere from reactions of the air, including a drone;

“**domestic animal**” means a domestic animal within the meaning of subparagraph *a* of paragraph 1 of section 1 of the Animal Welfare and Safety Act (chapter B-3.1);

“**invertebrate**” means any organism of the animal kingdom other than an aquatic mollusc or crustacean that does not belong to the chordates (phylum *Chordata*);

“**wildlife by-product**” means any fluid, excretion or secretion, or any product derived therefrom, from an animal, invertebrate or fish;”;

(2) by replacing “pelt or fish” in the definition of “**to purchase**” by “fish, invertebrate, wildlife by-product or pelt”;

(3) by inserting “or to set a trap” after “trap” in the definition of “**to trap**”;

(4) by striking out the definition of “**resident**”;

(5) by replacing “pelt or fish” in the definition of “**to sell**” by “fish, invertebrate, wildlife by-product or pelt”;

(6) by replacing “indigenous stock” in the definition of “**animal**” by “a bloodline not selected by man”;

(7) by replacing “Virginia deer” in the definition of “**big game**” by “white-tailed deer”.

2. The Act is amended by inserting the following section after section 1.1:

“1.2. For the purposes of this Act, a resident means any person who

(1) is domiciled in Québec and lived there for at least 183 days during the year preceding his fishing, hunting or trapping activities or his application for a licence or certificate issued under this Act; or

(2) meets the conditions determined by government regulation.”

3. Section 5 of the Act is amended by adding the following subparagraph at the end of the first paragraph:

“(11) a provision of an Act of the Parliament of Canada or of a regulation made under it, which they are assigned to enforce.”

4. Section 7 of the Act is amended by inserting “or the Royal Canadian Mounted Police” after “Québec” in the first paragraph.

5. Section 8.1 of the Act is replaced by the following section:

“8.1. In the exercise of their functions, wildlife protection officers, wildlife protection assistants, area wardens and officers of the Ministère des Ressources naturelles et de la Faune must, on request, identify themselves and, if applicable, show the certificate or authorization issued by the Minister attesting their capacity.”

6. The Act is amended by inserting the following section after section 11:

“11.1. The Minister may acquire by agreement, or accept as a gift or legacy, any immovable property or be granted an immovable real right necessary for the conservation and development of wildlife or its habitat after consultation with the minister responsible for the administration of the Act respecting the lands in the domain of the State (chapter T-8.1).

As soon as land obtained in accordance with the first paragraph is no longer necessary for the conservation and development of wildlife or its habitat, it is returned, by way of a notice, to the minister responsible for the administration of the Act respecting the lands in the domain of the State in accordance with that Act.”

7. Section 12 of the Act is amended

(1) by replacing all occurrences of “referred to in section 3” by “of the Ministère des Ressources naturelles et de la Faune referred to in sections 3 and 13.1 and in the third paragraph of section 128.2”;

(2) by inserting “insult, harass, intimidate or” after “purposely” in the second paragraph.

8. Section 13.1 of the Act is amended by replacing the first four paragraphs by the following paragraphs:

“A wildlife protection officer or wildlife protection assistant may, at any reasonable time, enter upon land, enter premises other than a dwelling-house, or enter a vehicle, boat or aircraft if he has reason to believe there is an animal, fish, invertebrate, wildlife by-product, pelt, object that can be used for hunting or trapping animals, plant of a species designated as threatened or vulnerable under the Act respecting threatened or vulnerable species (chapter E-12.01) or document relating to the enforcement of this Act and the regulations or of any other Act or regulation he is assigned to enforce, with a view to inspecting it. The wildlife protection officer or wildlife protection assistant may be accompanied by an officer of the Ministère des Ressources naturelles et de la Faune authorized for that purpose by the Minister.

The wildlife protection officer, wildlife protection assistant or officer of the Ministère des Ressources naturelles et de la Faune accompanying him may enter a dwelling-house without the consent of the owner, lessee or person in charge of the premises only if he has reason to believe that there is an animal or invertebrate that is a risk to wildlife or its habitat or to human health or safety and for which the person in charge of the premises must hold a licence under an Act or regulation wildlife protection officers are assigned to enforce.

The wildlife protection officer, wildlife protection assistant or officer of the Ministère des Ressources naturelles et de la Faune accompanying him, readily identifiable as such by means determined by the Minister, may require any person to stop the vehicle, boat or aircraft to be inspected. The person must comply without delay.

The wildlife protection officer, wildlife protection assistant or officer of the Ministère des Ressources naturelles et de la Faune accompanying him may, in enforcing this section,

(1) open any container or require any person to open any container kept under lock and key if the wildlife protection officer or wildlife protection assistant has reason to believe that it contains an animal, fish, invertebrate, wildlife by-product, pelt, specimen of a plant species, object or document referred to in the first paragraph;

(2) examine information and documents or require information and documents for examination or copying;

(3) take samples from an animal, fish, invertebrate, wildlife by-product, pelt or specimen of a plant species referred to in the first paragraph;

(4) take photographs and make a sound or visual recording; and

(5) require any person on the premises to provide all reasonable assistance to enable the wildlife protection officer or wildlife protection assistant to exercise his functions.

Every person referred to in the fourth paragraph shall comply with any request without delay.

A wildlife protection officer or wildlife protection assistant may, in exercising his powers of inspection, make a seizure in accordance with section 16.”

9. The Act is amended by inserting the following section after section 13.1:

“13.1.0.1. A wildlife protection officer or wildlife protection assistant may, by a request sent by registered mail or personal service, require a person to file by registered mail or personal service, within a reasonable time specified by the officer or assistant, any information or document relating to the application of this Act or the regulations.

The person to whom the request is made must comply with it within the specified time regardless of whether he has already filed such information, document or reply to a similar request made under this Act or the regulations.”

10. Section 16 of the Act is amended

(1) by inserting “, invertebrate, wildlife by-product” after “fish” in the first paragraph;

(2) by replacing “the animal, fish, pelt or specimen of a plant species or any of its parts” in the fourth paragraph by “the seized property”.

11. Section 18 of the Act is replaced by the following sections:

“18. A wildlife protection officer is responsible for the custody of property he has seized or which has been delivered to him by a wildlife protection assistant until it is disposed of, confiscated, sold or returned. The wildlife protection officer is also responsible for the custody of the property seized and submitted in evidence, unless the judge to whom it was submitted in evidence decides otherwise.

A wildlife protection officer who seizes a vehicle, aircraft, boat or live animal, domestic animal, fish or invertebrate may entrust custody of it to a third party, on the conditions the officer and the third party agree on, or to the seized party, on the conditions the officer determines. The seized party must accept custody of the seized property.

The wildlife protection officer may return the property to the seized party or the owner rather than entrusting him with custody of it.

The person entrusted with custody of the seized property may not deteriorate or alienate it, on pain of a fine equivalent to the value of the seized property.

The third party may not be prosecuted for an act performed or omitted in good faith during custody.

“18.0.1. If an animal, domestic animal, fish, invertebrate, wildlife by-product, pelt or plant species referred to in section 13.1 is seized, the owner may, after obtaining authorization from a wildlife protection officer, abandon it to the State.”

12. The Act is amended by inserting the following section after section 18.1:

“18.2. The owner of an animal, domestic animal, fish or invertebrate seized alive while in the custody of another person may apply to a judge of the Court of Québec or a presiding justice of the peace to have the animal, domestic animal, fish or invertebrate returned to him. At least three clear days’ prior notice of the application must be served on the wildlife protection officer responsible for the custody of the animal, domestic animal, fish or invertebrate seized.

The application is heard and decided by preference and the judge or presiding justice of the peace rules on the application taking into consideration the conservation and development of wildlife, human health and safety, the health and safety of the animal, domestic animal, fish or invertebrate, and, if applicable, the costs incurred by the detention under seizure.

The seized property may be returned to the owner only on his payment of the care expenses. If no proceedings are instituted against him, he is reimbursed for the care expenses incurred by the seizure.”

13. Section 19 of the Act is amended by replacing the second paragraph by the following paragraph:

“The wildlife protection officer may apply for an extension of that time limit in accordance with article 133 of the Code of Penal Procedure (chapter C-25.1), with the necessary modifications.”

14. Section 20 of the Act is amended by adding the following paragraph at the end:

“An animal, domestic animal, fish or invertebrate is confiscated 10 days from the date of seizure if it is seized alive and the owner is unknown.”

15. The Act is amended by inserting the following sections after section 20:

“20.1. On the service of a statement of offence, the wildlife protection officer must apply to a judge of the Court of Québec or a presiding justice of the peace to have him order the confiscation of a live animal, domestic animal, fish or invertebrate that is still under seizure.

At least three clear days’ prior notice of the application must be served on the seized party and all known owners, who may oppose the application.

The application is heard and decided by preference and the judge or presiding justice of the peace rules on the application taking into consideration the conservation and development of wildlife, human health and safety, the health and safety of the animal, domestic animal, fish or invertebrate, and, if applicable, the costs incurred by the detention under seizure.

If the judge or presiding justice of the peace refuses to order the confiscation, he may order that the animal, domestic animal, fish or invertebrate be sold, be returned to the seized party or the owner or be kept under seizure until the final judgment on the conditions the judge or justice of the peace determines.

If the judge or presiding justice of the peace orders that the animal be sold, the proceeds of the sale are remitted to the owner, after deduction of the care expenses incurred, if they are to be borne by him.

The property seized may be returned to the seized party or to the owner only on the latter's payment of the care expenses, if they are to be borne by him.

If a judge or presiding justice of the peace orders that the animal, domestic animal, fish or invertebrate be kept under seizure until the final judgment, he may order the seized party or the owner to pay an advance on future care expenses to the Minister in addition to the care expenses incurred as a result of the seizure, on the conditions the judge or justice of the peace determines.

“20.2. Care expenses incurred as a result of the seizure of a live animal, domestic animal, fish or invertebrate are to be borne by the seized party or the owner against whom proceedings are instituted. The care expenses bear interest at the rate set under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002).

Care expenses include the costs incurred as a result of the seizure, in particular the costs incurred to provide shelter, veterinary care, treatment, medication, transportation and food, after deduction of the expenses borne by the seized party or the owner if he is given custody.

Within 30 days of the end of the period during which the animal, domestic animal, fish or invertebrate is kept under seizure, the Minister serves a statement of the care expenses on the seized party or the owner. Not later than 30 days after receiving the statement, the seized party or the owner may apply to a judge of the Court of Québec or a presiding justice of the peace to have him examine the statement and the expenses he is contesting, set the amount of care expenses and determine the conditions of payment.

Care expenses paid are reimbursed if no proceedings are instituted against the seized party or the owner, as applicable.

If the owner fails to comply with the conditions determined by the judge or presiding justice of the peace for payment of the advance or for payment of the care expenses, or if the owner fails to pay the care expenses within 30 days of receiving the statement notified by the Minister, a wildlife protection officer may confiscate the animal, domestic animal, fish or invertebrate.”

16. Section 21 of the Act is amended by replacing “if he is not the offender” in the first paragraph by “other than the owner referred to in the first paragraph of section 20.1 and who is not the defendant”.

17. Sections 23 to 24.0.1 of the Act are replaced by the following sections:

“23. A veterinary surgeon, wildlife protection officer, immediate superior of a wildlife protection officer, wildlife protection assistant or, on the conditions determined by the Minister, any other officer of the Ministère des Ressources naturelles et de la Faune may, in the exercise of his functions, kill or capture

(1) an animal, fish or invertebrate that is seriously injured;

(2) an animal, fish or invertebrate that is or could be diseased; and

(3) an animal, domestic animal found running at large, fish or invertebrate that could compromise human health or safety or that is a serious risk to the conservation of wildlife or its habitat.

A veterinary surgeon, officer of the Ministère des Ressources naturelles et de la Faune who is not the immediate supervisor of a wildlife protection officer or wildlife protection assistant must report the fact that he captured or killed an animal, domestic animal, fish or invertebrate in accordance with the first paragraph to a wildlife protection officer without delay and, if the latter so requires, deliver it to him so that he may confiscate it.

The person referred to in the first paragraph may not be prosecuted for an act performed or omitted in good faith in the application of this section.

“23.1. A veterinary surgeon or agrologist who has reasonable grounds to believe that an animal has been abused or mistreated or that it is, or has been, in distress must, as soon as possible, report it to the Minister and provide the Minister with the following information:

(1) the name and address of the owner or custodian of the animal, as applicable; and

(2) a description of the animal.

A veterinary surgeon or agrologist must inform the Minister of all cases where he suspects the presence of a contagious or parasitic disease, infectious agent or syndrome in an animal, fish or invertebrate that is a serious risk to the conservation of wildlife or its habitat or to human health. In addition to the information set out in the first paragraph, the veterinary surgeon or agrologist must provide the Minister with the identification of the disease, infectious agent or syndrome.

This section applies even with regard to information protected by professional secrecy and despite any other provision relating to the concerned person's duty to maintain confidentiality. A veterinary surgeon or agrologist who, in good faith, informs the Minister or provides information in the application of this section may not be prosecuted.

“23.2. A wildlife protection officer or any other person referred to in sections 3 and 13.1 and the third paragraph of section 128.2 may not be prosecuted for an act performed or omitted in good faith in the exercise of his investigative or control functions.

“23.3. An officer of the Ministère des Ressources naturelles et de la Faune or a person referred to in section 8 may not be prosecuted for an act performed or omitted in good faith in the exercise of his functions on the conditions determined by the Minister and for research, study, analysis, inventory, appraisal or wildlife conservation or management purposes.”

18. The Act is amended by inserting the following section before section 24.1:

“24.0.2. This Act must be interpreted in a manner consistent with the obligation to consult the Native communities. The Government shall consult the Native communities separately if the circumstances so warrant.”

19. The Act is amended by inserting the following section after section 24.2:

“24.3. The Minister shall send copies of the following documents, by technological means and within a reasonable time after they come into force, to the Native communities concerned:

- (1) the order and the plan referred to in section 85, 104 or 111;
- (2) the decision referred to in section 122.1;
- (3) the decision and the plan referred to in section 122.2; and
- (4) the notice and the chart referred to in section 128.3.”

20. Section 25 of the Act is amended by inserting “, every invertebrate acquired, every wildlife by-product acquired” after “fish caught or acquired”.

21. Section 26 of the Act is amended by adding the following paragraph at the end:

“The Minister may, by regulation, prescribe the cases in which and conditions under which a person who captures or kills an animal, in accordance with section 67, or a person lending him assistance, may derogate from this section without the Minister’s authorization.”

22. The Act is amended by inserting the following section after section 27:

“27.1. No person may use an aircraft to locate or drive an animal so that it can be hunted.

In this section, the term “drive” means “to guide animals in a given direction.”

23. Section 30 of the Act is amended by replacing “, a domestic animal or a dog” by “or a domestic animal”.

24. Section 30.2 of the Act is replaced by the following section:

“30.2. No person may use a reflector or a lighting, night vision or thermal imaging device at night to detect the presence of big game in a place frequented by it.”

25. Section 33 of the Act is amended by replacing “within the meaning of the Act respecting offences relating to alcoholic beverages (chapter I-8.1)” by “or a drug, including cannabis, included in the types of drugs listed in subsection 5 of section 320.28 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46)”.

26. Section 35 of the Act is amended by inserting “searching for” and “47.1, 61.1, 61.2,” after “Killing,” and “47,” respectively.

27. The Act is amended by inserting the following section after section 42:

“42.1. A person must hold the licence issued for that purpose and comply with the norms, number and conditions prescribed by regulation to keep in captivity, capture in order to keep in captivity or dispose of an invertebrate

(1) belonging to a species designated as threatened or vulnerable under paragraph 1 of section 10 of the Act respecting threatened or vulnerable species (chapter E-12.01);

(2) belonging to a species designated likely to be designated as threatened or vulnerable under section 9 of that Act; or

(3) belonging to another species designated by regulation.”

28. Section 45 of the Act is replaced by the following section:

“45. A person who engages in hunting, trapping or fishing must prove, at the request of a wildlife protection officer or wildlife protection assistant, that he holds the licence, certificate, authorization or lease needed to carry on that activity.

When required to provide such proof, the person must produce the licence, certificate, authorization or lease referred to in the first paragraph, and photo identification issued by a government, government department or public body allowing the person’s identity to be confirmed.

A resident who is unable to provide such proof at the time it is requested must provide it to a wildlife protection officer within the following seven days.”

29. Section 47 of the Act is amended by replacing “28, 30, 30.1, 30.2, 32, 34, 42,” in the first paragraph by “27.1, 28, 30, 30.1, 30.2, 32, 34, 42, 42.1,”.

30. The Act is amended by inserting the following section after section 47:

“47.1. The provisions of sections 26, 27, 27.1, 30, 30.2, 32, 34, the first paragraph of section 56, sections 57 and 67 or a regulation made under section 56 do not apply to a person who carries on an activity authorized by a scientific permit, avicultural permit, migratory bird damage permit or airport-kill permit issued in accordance with the Migratory Birds Convention Act, 1994 (Statutes of Canada, 1994, chapter 22) or a regulation made under that Act.”

31. Section 56 of the Act is amended

(1) by inserting “by a person or category of persons,” at the end of subparagraph 2 of the third paragraph;

(2) by striking out “and dogs” in subparagraph 1 of the fourth paragraph.

32. Section 57 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph 1 by the following subparagraph:

“(1) have in his possession

(a) an armed crossbow whose string is taut and connected to the firing mechanism;

(b) a firearm having an unfired cartridge in the chamber, magazine or charger if the latter is attached to the firearm or, in the case of a muzzle-loading firearm, having powder and a projectile in the chamber and a cap in the barrel sleeve or powder in the pan; or

(c) an air rifle having a projectile in the chamber, magazine or charger if the latter is attached to the air rifle, and, except in the case of a pre-charged air rifle, if a cylinder containing compressed air is attached to the air rifle or if the piston is armed;”;

(2) by inserting “air rifle,” after “firearm,” in subparagraph 2;

(3) in subparagraph 3,

(a) by inserting “unloaded air rifle,” after “firearm,”;

(b) by inserting “cette carabine à air comprimé,” after “cette arme à feu,” in the French text.

33. Section 59 of the Act is replaced by the following section:

“**59.** No person may abandon the flesh of a big game animal he has hunted or neglect to conserve the flesh, except in the cases and on the conditions prescribed by regulation of the Minister.”

34. The Act is amended by inserting the following sections after section 61:

“**61.1.** The Minister may, by regulation, determine, according to areas, zones, territories, places, periods and categories of persons, the conditions under which a person is authorized to kill an animal that is fatally injured as a result of a hunting or trapping activity and which type of arm the person may use to do so.

“**61.2.** A person may, on the conditions determined by regulation of the Minister, help search for an animal referred to in section 61.1 with the help of a dog.

“**61.3.** The Minister may, by regulation, prescribe the cases in which and the conditions under which a person referred to in sections 61.1 and 61.2 may derogate from sections 30.2 and 30.3.”

35. Section 62 of the Act is amended by inserting “after consultation with the Minister of Agriculture, Fisheries and Food,” after “year,” in the first paragraph.

36. Section 65 of the Act is replaced by the following section:

“**65.** The plan shall be published on the department’s website.”

37. The heading of Division V of Chapter III of the Act is amended by inserting “, INVERTEBRATES, WILDLIFE BY-PRODUCTS” after “FISH”.

38. Section 69 of the Act is amended

(1) by inserting “, invertebrate or wildlife by-product” after “animal” in the first paragraph;

(2) by replacing “the sale of an animal referred to in the first paragraph” in the second paragraph by “its sale”.

39. Section 71 of the Act is amended

(1) by adding the following subparagraphs after subparagraph 3:

“(4) any invertebrate that has been obtained, sold or purchased, or

“(5) any wildlife by-product that has been obtained, sold or purchased.”;

(2) by replacing the portion after subparagraph 3 by “in contravention of any provision of sections 27 to 28, 30, 30.1, 31, 32, 34, 38, 39, 41, 42, 42.1, the first paragraph of section 56, subparagraph 2 of the first paragraph of section 57, sections 60, 67 and 68 and the first paragraph of section 69 or 70, or any provision of a regulation made under section 56 or under sections 61.1 to 61.3.”

40. Section 88 of the Act is amended by inserting “and with the Minister’s written authorization” after “resources” in the first paragraph.

41. Section 90 of the Act is amended by inserting “, if necessary,” and “transfer or” after “may” and “refuse to”, respectively, in the introductory clause.

42. The Act is amended by inserting the following section after section 90:

“**90.1.** The Minister may, if necessary, amend, revoke or refuse to issue, transfer or renew a lease of exclusive hunting, fishing or trapping rights if the lessee or a person wishing to become a lessee, or any of his or its shareholders, officers or directors was found guilty, in the last three years, of an offence under a provision of section 12, the third and fifth paragraphs of section 13.1, sections 26 to 28, 30 to 32, 34 and 38 to 41, the third paragraph of section 47, sections 49, 50, 52 and 53, the first paragraph of sections 55 and 56, sections 57, 59, 60, 67 and 68, the first paragraph of sections 69 and 70, the second paragraph of section 70.1 and sections 71, 96 and 128.6, or of a regulation made under the third paragraph of section 56.”

43. Section 93 of the Act is amended by inserting “or 90.1” after “90” in the first paragraph.

44. Section 104 of the Act is amended by inserting “, in upper case or lower case letters” at the end of the third paragraph.

45. Section 105 of the Act is amended by inserting “, in upper case or lower case letters,” after ““ZEC””.

46. Section 106 of the Act is amended by replacing the first paragraph by the following paragraphs:

“The Minister may, by a memorandum of agreement, entrust all or part of the management of a controlled zone to an agency. The agency’s internal by-laws must be adopted in compliance with the memorandum of agreement, the policies and directives set out for it by the Minister and the following principles:

- (1) encourage equitable access to the territory;
- (2) ensure citizen participation;
- (3) encourage the conservation of wildlife and its habitat; and
- (4) encourage the controlled zone’s self-financing.

The memorandum of agreement may include a recreational activity development plan specifying, among other things, the recreational activities to be offered and the fees, which may vary, applicable to each activity.”

47. The Act is amended by inserting the following sections after section 106:

“106.0.0.1. The internal by-laws of an agency that is a party to a memorandum of agreement and any amendments to them must be submitted to the Minister for approval before being ratified by the agency’s members.

The Minister may approve the internal by-laws with or without amendment.

The internal by-laws or amendments to them may be ratified as of the date the agency receives a notice of approval from the Minister or, failing such a notice, 30 days after the by-laws were sent to the Minister.

“106.0.0.2. If the Minister is of the opinion that the agency responsible for managing a controlled zone is acting in such a way or tolerating a situation that constitutes a serious breach of the memorandum of agreement, policies, directives or principles referred to in section 106, the Minister may order the agency to cease such conduct and remedy the situation within the time period the Minister indicates.

The order issued by the Minister shall set forth the reasons on which it is based.

For the purposes of the first paragraph, repeated failure to comply with the memorandum of agreement, policies, directives or principles referred to in section 106 may, in particular, constitute a serious breach.

“106.0.0.3. If the agency fails to remedy the situation within the time period indicated in the order issued under section 106.0.0.2, the Minister may designate a person to assume the provisional administration of the agency for a period of not more than 90 days.

Before appointing a provisional administrator, the Minister must give the agency concerned the opportunity to submit its observations.

“106.0.0.4. If the agency is placed under provisional administration, the powers of the members of the board of directors are suspended and the person designated by the Minister shall exercise all the powers of the board of directors.

“106.0.0.5. Before the provisional administrator’s term expires, the provisional administrator must file a report with the Minister, within the time period the latter determines, setting out findings and recommendations. The report must contain all the information required by the Minister.

“106.0.0.6. On receiving the provisional administrator’s report, the Minister must send a copy to the agency’s board of directors and allow it at least 10 days to submit its observations.

“106.0.0.7. After examining the provisional administrator’s report and the agency’s observations, the Minister may, if the Minister considers it warranted in order to remedy a situation referred to in section 106.0.0.2 or avoid the recurrence of such a situation,

(1) extend the provisional administration for a period of not more than 90 days or terminate the provisional administration subject to conditions determined by the Minister; or

(2) remove the members of the board of directors from office.

Any extension of the provisional administration may be renewed by the Minister for the same reasons, provided each renewal does not exceed 90 days.

A director who has been removed from office under subparagraph 2 of the first paragraph may not sit as a board member of the agency for a period of five years following the Minister’s declaration.

“106.0.0.8. If the provisional administrator’s report does not confirm the existence of a situation referred to in section 106.0.0.2, the Minister must terminate the provisional administration without delay.

“106.0.0.9. Any decision of the Minister must give reasons and be forwarded promptly to the members of the board of directors.

“106.0.0.10. On termination of the provisional administration, the provisional administrator must render a final account to the Minister. The account must be sufficiently detailed to allow verification of its accuracy and be submitted with the related books and vouchers.

“106.0.0.11. The costs, fees and expenses of the provisional administration shall be borne by the agency, unless the Minister decides otherwise.

“106.0.0.12. A provisional administrator exercising the powers and duties conferred under sections 106.0.0.2 to 106.0.0.11 may not be prosecuted for an act performed or omitted in good faith in the exercise of those powers and duties.”

48. Section 106.0.1 of the Act is replaced by the following section:

“106.0.1. Fees may be charged by an agency that is a party to a memorandum of agreement for the carrying on of recreational activities in the territory of a controlled zone, provided that a recreational activity development plan stipulating the amount of those fees is included in the memorandum of agreement.”

49. Section 106.0.2 of the Act is repealed.

50. Section 106.0.3 of the Act is amended by replacing “106.0.2” by “106.0.1”.

51. Section 106.4 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) exercising any other function or carrying out any other mandate, at the Minister’s request, that is useful for fulfilling its role of representative.”

52. Section 106.6 of the Act is amended

(1) by striking out “, for a period of three years from the date determined by the Government,” in the first paragraph;

(2) by striking out the third paragraph.

53. Section 106.8 of the Act is amended

(1) by striking out the first paragraph;

(2) by inserting “certified by the Minister” after “The legal person” in the second paragraph.

54. Section 106.10 of the Act is amended by replacing the first paragraph by the following paragraph:

“The Minister shall, before 1 June 2022, and subsequently every three years, report to the Government on the application of sections 106.3 to 106.9.”

55. Section 107 of the Act is amended

(1) by replacing “in a” in the first paragraph by “that are useful for the management of a”;

(2) by adding the following paragraph at the end:

“If the improvement or construction is located on land in the domain of the State without being in a controlled zone, the Minister must obtain the authorization of the minister or body that has authority over the land.”

56. Section 109 of the Act is amended by replacing “development plan approved by the Minister under section 106.0.2” in the second paragraph by “recreational activity development plan”.

57. Section 110.2 of the Act is amended by inserting “with the memorandum of agreement, policies, directives and principles referred to in section 106 or if” after “regulation or” in the first paragraph.

58. Section 110.6 of the Act is amended by replacing “a personnel member of the department or a position holder” and “second paragraph of section 106 and sections 106.0.2 and” by “an officer of the Ministère des Ressources naturelles et de la Faune” and “third paragraph of section 106 and sections 106.0.0.1 and”, respectively.

59. Section 111 of the Act is amended by replacing “The” in the first paragraph by “After consultation with the minister responsible for natural resources, the”.

60. Section 118 of the Act is amended

(1) by replacing “in a wildlife” in the first paragraph by “that are useful for the management of a wildlife”;

(2) by inserting “acquire improvements or constructions or authorize, on the conditions the Minister determines, the person, association or body to acquire improvements or constructions. The Minister may also,” after “to that end,” in the second paragraph;

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

“If the improvement or construction is located on land in the domain of the State without being in a wildlife sanctuary, the Minister must obtain the authorization of the minister or body that has authority over the land.”

61. Section 118.1 of the Act is amended

(1) by striking out “and the Société”;

(2) by replacing “sections 106.0.1 to 106.0.4 and 110.6” by “the second paragraph of section 106 and sections 106.0.1 to 106.0.4”;

(3) by adding the following paragraphs at the end:

“The Société may set the amount of the fees payable for the carrying on of recreational activities in the territory of a wildlife sanctuary, provided the Société first has a recreational activity development plan complying with the directives of the Minister approved by the Minister. The plan must include a list of the recreational activities to be offered and the fees, which may vary, applicable to each activity.

The Minister may approve the plan with or without amendment, for such time as the Minister determines. Any amendment to the fees prescribed in the plan must be approved by the Minister.

Sections 106.0.3 and 106.0.4 apply, with the necessary modifications, to the fees prescribed in the Société’s recreational activity development plan.”

62. The Act is amended by inserting the following section after section 120:

“**120.1.** No right may be granted by the minister responsible for natural resources in a wildlife sanctuary without first consulting the Minister.”

63. Section 121 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the first paragraph:

“(1.1) set the maximum number and categories of persons that may hunt, fish or carry on a recreational activity in a sector of the territory, on the conditions it determines;”.

64. Sections 122 and 122.1 of the Act are replaced by the following sections:

“**122.** A wildlife preserve is a territory delimited for the conservation of wildlife and its habitat. Activities may be carried on in a wildlife preserve on conditions complying with that objective.

“**122.1.** After consultation with the minister responsible for natural resources, the Minister may set aside lands in the domain of the State, and, if applicable, private lands in order to establish a wildlife preserve there.

The Minister may set aside private lands only after entering into an agreement to this effect with the owner, including a municipality or metropolitan community.

The Minister’s decision is published in the *Gazette officielle du Québec*, giving a summary indication of the territory set aside, and comes into force on the date of its publication, or on any later date indicated therein. The setting aside has a five-year term.

The Minister sends the decision referred to in the third paragraph to the minister responsible for natural resources and to the regional county municipalities and local municipalities whose territory is included in the setting aside.

The setting aside of land may be renewed by the Government for the term it determines.

If land in the domain of the State that has been set aside is sold or transferred, it continues to be set aside without further formality.

“122.2. The Minister may establish a wildlife preserve on land that has been set aside under section 122.1.

The Minister may establish a wildlife preserve on private land only after entering into an agreement to this effect with the owner, including a municipality or metropolitan community.

The Minister’s decision and a plan of the wildlife preserve are published in the *Gazette officielle du Québec*. The Minister’s decision comes into force on the date of its publication, or on any later date indicated therein.

The Minister shall send the plan of the wildlife preserve to the minister responsible for natural resources and to the regional county municipalities and local municipalities whose territory is included in the plan.

The Minister shall publish the decision referred to in the third paragraph and the plan of the wildlife preserve, and, if applicable, the agreement entered into under the second paragraph, in the land register.

“122.3. No person may, in a wildlife preserve or a territory set aside for the establishment of a wildlife preserve, carry on the following activities:

(1) forest development activities within the meaning of the Sustainable Forest Development Act (chapter A-18.1) carried on for commercial purposes;

(2) activities carried on for mineral substances exploration or mining purposes;

(3) activities carried on for petroleum or underground reservoir exploration, petroleum production or storage, or brine production purposes;

(4) oil or gas pipeline construction;

(5) activities carried on for the production, transformation, distribution and transmission of electricity for commercial purposes; or

(6) any other activity that could be detrimental to the conservation of wildlife or its habitat, except the activities determined by regulation.

The Government may, if it is consistent with the wildlife preserve's objective under section 122, determine, by regulation,

- (1) the activities that could be detrimental to the conservation of wildlife or its habitat, other than those referred to in subparagraphs 1 to 5 of the first paragraph, which may be carried on in a wildlife preserve or a territory set aside for the establishment of a wildlife preserve;
- (2) the cases in which and conditions under which an activity referred to in subparagraph 1 may be carried on; and
- (3) the cases in which and conditions under which any activity other than the activities referred to in subparagraphs 1 to 5 of the first paragraph is subject to the Minister's authorization.

Despite the first paragraph, the Government may, by regulation, and on the conditions it determines, authorize any activity carried on in exercising a right granted by the Government or any of its ministers at the time of publication of the setting aside of land for the establishment of a wildlife preserve in the territory concerned or in exercising such a right when it is renewed or amended. The same applies to any activity carried on in exercising a right to mineral substances mining, petroleum production or storage, or brine production granted to the holder of a mining or exploration right granted at the time of publication of the setting aside of land for the establishment of a wildlife preserve in the territory concerned.

“122.4. No person may travel about in a wildlife preserve or a territory set aside for the establishment of a wildlife preserve, except persons, categories of persons or vehicles authorized on the conditions determined by government regulation.

“122.5. The Minister shall, by an order published in the *Gazette officielle du Québec*, determine the period, sectors or places where activities may be carried on under section 122.3 and those where persons, categories of persons or vehicles are authorized to travel about there under section 122.4.

The Minister's decision comes into force on the 30th day following the date of its publication, or on any later date indicated therein.

“122.6. If the Minister considers it necessary and urgent, in order to avoid, limit or repair damage or injury caused to wildlife or its habitat, he may, by an order published in the *Gazette officielle du Québec*, prohibit carrying on an activity or travelling about in a wildlife preserve or determine the conditions under which carrying on an activity or travelling about there are authorized, for a period of not more than one year.

“122.7. The Minister shall publish, on the department's website and within a reasonable time after the Minister's decision concerned comes into force, the plans of the wildlife preserves and maps of the territories set aside for the establishment of a wildlife preserve.

For each, the Minister shall specify the activities that may be carried on, the conditions under which they may be carried on, and the persons, categories of persons and vehicles authorized to travel about there.

“122.8. The Minister may, by regulation, set the fees or maximum fees payable, which may vary for each of the wildlife preserves to carry on an activity in a wildlife preserve or a territory set aside for the establishment of a wildlife preserve, in particular to carry on a recreational, hunting or fishing activity, to register for a draw or to travel about the wildlife preserve or territory.”

65. Section 125 of the Act is repealed.

66. Section 126 of the Act is amended by replacing “development plan approved by the Minister under this Act” in the second paragraph by “recreational activity development plan”.

67. Section 127.1 of the Act is amended by replacing “sections 106.0.1 to 106.0.4 and 110.6” by “the second paragraph of section 106 and sections 106.0.1 to 106.0.4”.

68. The Act is amended by inserting the following section after section 127.1:

“128. No right of occupation may be granted in a wildlife preserve or a territory set aside for the establishment of a wildlife preserve without the Minister’s written authorization.”

69. Section 128.2 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“The Minister shall prepare the wildlife habitat chart after consultation with the ministers concerned.”;

(2) by adding the following paragraph at the end:

“An officer of the Ministère des Ressources naturelles et de la Faune authorized for that purpose by the Minister may enter upon private land with a view to preparing, replacing or amending the wildlife habitat chart. The officer may also, for management and oversight purposes, enter upon private land part of which is included in a wildlife habitat.”

70. Section 128.5 of the Act is amended by replacing the introductory clause by the following introductory clause:

“128.5. The Minister shall send a copy of the wildlife habitat chart by technological means to

(1) the minister responsible for natural resources so that he can enter the copy in the land use plan and take it into account in exercising his functions;”.

71. Section 128.6 of the Act is amended by replacing subparagraph 4 of the second paragraph by the following subparagraphs:

“(4) an activity necessary to avoid, limit or repair damage caused by a disaster within the meaning of the Civil Protection Act (chapter S-2.3); or

“(5) work carried out under a program prepared under section 128.17.1.”

72. Section 128.7 of the Act is amended

(1) by inserting “or pay financial compensation that corresponds to the sums necessary for the conservation, management and development of a replacement habitat” after “security” in the second paragraph;

(2) in the third paragraph,

(a) by inserting “, the use of the habitat by a threatened or vulnerable species of animal, fish or invertebrate” after “its habitat”;

(b) by adding the following sentence at the end: “Before issuing the authorization, the Minister shall also inform the applicant of the amount of financial compensation he will be required to pay.”

73. Section 128.8 of the Act is replaced by the following section:

128.8. The Minister may issue a general authorization, for such activities, on such conditions and for such time as he determines, to another minister, a public body or a municipality with regard to carrying on activities in wildlife habitats that cause limited damage to those habitats. The Minister may, in particular, require financial compensation corresponding to the sums necessary for the conservation, management and development of a habitat to replace the altered habitat and established in accordance with the elements, scales and methods determined by regulation.

Before issuing a general authorization, the Minister shall take into account the elements set out in the third paragraph of section 128.7.”

74. Section 128.17 of the Act is amended by adding the following paragraphs at the end:

“The Minister may, by agreement, delegate management of the granting of the financial assistance, and of the sums allocated to it, to an organization dedicated in particular to the management, conservation or development of wildlife habitats.

The agreement shall be published on the department’s website.”

75. The Act is amended by inserting the following sections after section 128.17:

“128.17.1. The Minister may, after consultation with the ministers concerned, develop and implement a program to manage, conserve and develop wildlife habitats.

Programs developed under the first paragraph must allow for the allocation of measures implemented based on the needs identified in all regions of Québec.

“128.17.2. The Minister may, by agreement, delegate management of all or part of a program developed under section 128.17.1 to an organization dedicated, in particular, to the management, conservation or development of wildlife habitats.

The agreement shall be published on the department’s website.”

76. Section 128.18 of the Act is amended by adding the following paragraphs at the end:

“(4) determine the applicable elements, scales and methods for establishing the amount of the financial compensation that the Minister may require under sections 128.7 and 128.8 and the applicable terms of payment, fines and interest;

“(5) determine the proportion of the financial compensation required by the Minister that can be reduced in cases where compensation or another type of contribution is required by the minister responsible for the administration of the Environment Quality Act (chapter Q-2) if an activity is carried on in a wetland or body of water in accordance with that Act or if an activity is authorized under the Act respecting threatened or vulnerable species (chapter E-12.01) in respect of a threatened or vulnerable plant species; and

“(6) determine the areas in wildlife habitats in which activities that could alter a biological, physical or chemical component specific to the habitat may be carried on.”

77. Section 162 of the Act is amended

(1) in paragraph 16,

(a) by replacing “and registration” by “, registration and disposal”;

(b) by striking out “and fixing, according to species, the fees exigible for the registration”;

(2) by replacing all occurrences of “animals” in paragraph 22 by “animals or invertebrates”;

(3) in paragraph 23,

(a) by inserting “, invertebrate, wildlife by-product” after “fish”;

(b) by inserting “invertebrate or wildlife by-product” after “any animal”.

78. Section 163 of the Act is amended by inserting the following paragraph after subparagraph 5 of the first paragraph:

“(5.1) setting the fees payable for the registration of animals or fish;”.

79. Section 164 of the Act is amended by inserting “or an order made under section 122.6” after “section 163” in the first paragraph.

80. The Act is amended by inserting the following chapters after section 164:

“CHAPTER VI.1

“PILOT PROJECTS

“**164.1.** The Minister may, by order, authorize pilot projects designed to experiment or innovate in the area of management, oversight, protection, conservation or development of wildlife or its habitat or to study, improve or define standards applicable to those areas.

The Minister may also, within the scope of such pilot projects, authorize any person or body to offer or conduct wildlife and wildlife habitat management, oversight, protection, conservation or development activities in compliance with standards and rules prescribed by the Minister that differ from those set out in any Act or regulation whose administration falls under the Minister’s responsibility.

Such pilot projects shall be conducted for a period of up to four years, which the Minister may extend by up to one year. The Minister may modify or terminate a pilot project at any time. The Minister may also determine the provisions of a pilot project whose violation constitutes an offence and determine the minimum and maximum amounts for which the offender is liable, which may not be less than \$500 nor more than \$3,000.

The results of a pilot project shall be published on the department’s website not later than one year after the end of the pilot project.

“CHAPTER VI.2

“POWERS AND ORDERS

“**164.2.** If there is a real or apprehended threat of serious or irreversible damage or injury to wildlife or its habitat or to human health or safety, the Minister may, by order, for a period of not more than 60 days in the area or zone where it is necessary in order to avoid, limit or repair that damage or

injury, prohibit or authorize under the conditions that he determines all hunting and trapping activities as well as the possession, transportation, registration and disposal of an animal, fish, invertebrate or wildlife by-product.

The order comes into force on the date of its publication in the *Gazette officielle du Québec*, or on any later date indicated therein.

Such an order is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1).

“164.3. If there is a real or apprehended threat of serious or irreversible damage or injury to wildlife or its habitat or to human health or safety, the Minister is authorized to take all necessary measures to limit the propagation of an invasive exotic species, a contagious or parasitic disease, an infectious agent or a syndrome if, in his opinion, these measures are required to avoid or reduce any adverse effects on wildlife or its habitat or on human health or safety.

The Minister may claim the direct and indirect costs related to these measures from a person who had custody or control of the animal, fish, invertebrate or wildlife by-product or custody of the premises where the animal, fish, invertebrate or wildlife by-product is found or could be found, regardless of whether proceedings were instituted against that person for an offence under this Act.

“164.4. If there is a real or apprehended threat of serious and irreversible damage or injury to wildlife or its habitat or to human health or safety, the Minister may, for a period of not more than 90 days, order the owner of an animal, fish or invertebrate, the person having custody or possession of the animal, fish or invertebrate or the owner of movable or immovable property that poses such a threat to:

(1) cease an activity or take specific safety measures if the activity is a source of threat;

(2) isolate, treat, kill or destroy the animal, fish, invertebrate or wildlife by-product, in the manner the Minister indicates, if it is or could be a source of threat; and

(3) take any measure that the Minister considers necessary to prevent a greater threat or to avoid or reduce the effects of or eliminate this threat.

Before issuing an order against a person, the Minister shall notify the notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to him and give him at least 15 days to submit his observations. The Minister may, however, if urgent action is required, issue an order without being bound by those prior obligations. In that case, the person may, within the time period indicated, submit his observations with a view to obtaining a review of the order.

A judge of the Superior Court may reduce the order's effective period or cancel the order, on application by an interested person.

On application by the Minister, a judge of that Court may order the person to comply with the order. The judge may also extend the order, make it permanent or make any other amendment to it that appears reasonable to him in the circumstances.

Any order issued to the owner of immovable property must be registered against the property in the land register.

“164.5. An application to a judge under section 164.4 shall be made according to the rules applicable to contentious proceedings under the Code of Civil Procedure (chapter C-25.01).

Applications made by the Minister must be notified to the person or persons they concern, but the judge may waive that requirement if he considers that the delay resulting therefrom could unnecessarily imperil wildlife or its habitat or human health or safety.

All orders issued must be notified to the person concerned and may be executed by a peace officer.

Applications are decided by preference and orders issued are enforceable despite an appeal.

A judge of the Court of Appeal may, however, suspend the execution of an order if the judge considers it necessary in the interests of justice.

“164.6. The Minister may claim the direct and indirect costs related to issuing the order from any person concerned by an order made under section 164.4.

If the order is contested before the Superior Court, the claim is suspended until the Court confirms all or part of the order.

“164.7. In the case of non-compliance with an order, the Minister may require the order to be executed at the offender’s expense.

The costs and resulting interest constitute a prior claim on any private immovable concerned of the same nature and with the same rank as the claims referred to in paragraph 5 of article 2651 of the Civil Code.

Articles 2654.1 and 2655 of the Civil Code apply to such a claim, with the necessary modifications.”

81. Section 165 of the Act is replaced by the following section:

“165. Every person who contravenes

(1) in respect of big game, any provision of section 30, 38, 59 or 67 or of a regulation made under subparagraph 4 of the third paragraph of section 56,

(2) in respect of fish or animals other than big game, any provision of section 27, 27.1 or 30.1, the first paragraph of section 56, subparagraph 2 of the first paragraph of section 57, the first paragraph of section 69, section 71, or a regulation made under subparagraph 1, 2 or 3 of the third paragraph of section 56 or under section 61.1, 61.2 or 61.3, or

(3) any provision of section 1.4, 30.2, 30.3, 42, 42.1, 43 or 46, the third paragraph of section 47, section 48, 49, 50, 53, 55, 72, 78.2 or 176,

is guilty of an offence and is liable, for a first offence, to a fine of not less than \$1,000 nor more than \$5,000 and, for any subsequent offence within five years of conviction for an offence under the same provision, to a fine of not less than \$3,000 nor more than \$15,000.

In the case of a subsequent offence, the judge may, in addition to sentencing the offender to payment of a fine, sentence him to imprisonment for a term of not more than 90 days, despite article 231 of the Code of Penal Procedure (chapter C-25.1).”

82. Section 166 of the Act is amended

(1) in paragraph 2,

(a) by striking out “1.4.”;

(b) by replacing “, 45 or” by “or 45, subparagraph 1 or 3 of the first paragraph of section 57, section”;

(2) by replacing “\$250 nor more than \$750”, “three years” and “\$750 nor more than \$2,200” in what follows subparagraph 2 by “\$500 nor more than \$1,500”, “five years” and “\$1,500 nor more than \$4,500”, respectively.

83. Section 167 of the Act is replaced by the following section:

167. Every person who contravenes

(1) in respect of big game, any provision of section 27, 27.1, 28, 30.1, 34 or 60, the first paragraph of section 56, subparagraph 2 of the first paragraph of section 57, the first paragraph of section 69, section 71, or a regulation made under subparagraph 1, 2 or 3 of the third paragraph of section 56 or under section 61.1, 61.2 or 61.3,

(2) any provision of section 31 or 32, the first paragraph of section 70, the first paragraph of sections 109, 120 and 126 or a regulation made under paragraph 1 or 3 of section 73,

(3) a fish-stocking plan established under section 73.1, or

(4) an order of a judge made under section 171.5.1,

is guilty of an offence and is liable to a fine of not less than \$2,500 nor more than \$12,500 for a first offence.

In the cases covered by subparagraphs 1 to 3 of the first paragraph, the judge may, in addition to sentencing the offender to payment of a fine, sentence him to imprisonment for a term of not more than one year, despite article 231 of the Code of Penal Procedure (chapter C-25.1).

For any subsequent offence within five years of conviction for an offence under the same provision, the offender is liable to a fine of not less than \$7,500 nor more than \$37,500.

For the application of the penalty prescribed in the case of a subsequent offence in respect of big game, a previous conviction for an offence under any of sections 27, 27.1, 28, 31, 32 or 60, subparagraph 2 of the first paragraph of section 57 or a regulation made under section 61.1 or 61.2 constitutes a first offence.”

84. Section 167.1 of the Act is amended by replacing “\$1,825 nor more than \$5,475” and “\$5,475 nor more than \$16,400” by “\$2,500 nor more than \$12,500” and “\$7,500 nor more than \$37,500”, respectively.

85. Section 169 of the Act is amended

(1) by replacing “\$275 nor more than \$775” in paragraph 1 by “\$2,000 nor more than \$10,000”;

(2) by replacing “\$1,275 nor more than \$3,825” in paragraph 2 by “\$5,000 nor more than \$25,000”.

86. Section 171 of the Act is amended

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

“(2) any provision of section 12, the third or fifth paragraph of section 13.1, section 13.1.0.1, the second paragraph of section 13.2, section 22, 23.1, 30.4, 33, 36, 36.1, 40 or 61, the second paragraph of section 70.1, section 78.5, 88, 96, 105, 112 or 123, the first paragraph of section 175 or of a regulation for which no penalty is specifically provided;”;

(2) by replacing “\$250 nor more than \$750”, “three years” and “\$750 nor more than \$2,200” in what follows paragraph 2 by “\$500 nor more than \$1,500”, “five years” and “\$1,500 nor more than \$4,500”, respectively.

87. The Act is amended by inserting the following section after section 171:

“171.0.1. Despite section 171, the Government or the Minister, as the case may be, may set the minimum and maximum fines to which a person who contravenes a regulatory provision the Government or Minister makes, whose violation constitutes an offence for which no penalty is specifically prescribed under this Act, is liable.

The maximum amounts set under the first paragraph may not exceed those prescribed in section 171.”

88. Section 171.1 of the Act is amended

(1) by replacing “\$20,000” and “\$40,000” by “\$60,000” and “\$120,000”, respectively;

(2) by adding the following paragraph at the end:

“Notwithstanding the second paragraph of sections 165, 167 and 171.2, if an offence has been committed in respect of a threatened or vulnerable species of animal or fish, the judge may, in addition to sentencing the offender to payment of a fine, sentence him to imprisonment for a term of not more than 18 months, despite article 231 of the Code of Penal Procedure (chapter C-25.1).”

89. Section 171.2 of the Act is replaced by the following section:

“171.2. Every person who contravenes

(1) section 122.3 or 122.4 or fails to observe a condition for carrying on an activity or travelling about in a wildlife preserve prescribed by regulation under those sections on the terms provided for by an order made under section 122.5,

(2) the provisions of an order made under section 122.6,

(3) section 128.6 or an order made under section 128.15 or fails to comply with a condition attached to an authorization issued under section 128.7, 128.8 or 128.9 or a standard or condition of wildlife habitat management prescribed by regulation, or

(4) the provisions of an order made under section 164.2 or an order made under section 164.4,

is guilty of an offence and liable,

(1) in the case of a natural person, to a fine of not less than \$1,000 nor more than \$25,000 and, for a subsequent conviction within five years, to a fine of not less than \$3,000 nor more than \$75,000; and

(2) in any other case, to a fine of not less than \$2,000 nor more than \$50,000 and, for a subsequent conviction within five years, to a fine of not less than \$6,000 nor more than \$150,000.

In the case of a natural person, the judge may, in addition to sentencing the offender to payment of a fine, sentence him to imprisonment for a term of not more than one year, despite article 231 of the Code of Penal Procedure (chapter C-25.1).”

90. Section 171.4 of the Act is amended by replacing “\$250 nor more than \$750” in the first paragraph by “\$500 nor more than \$1,500 and, for a subsequent offence within five years, to a fine of not less than \$1,500 nor more than \$4,500”.

91. Section 171.5 of the Act is amended by replacing “described in” in the first paragraph by “described in subparagraph 3 of the first paragraph of”.

92. Section 171.5.1 of the Act is amended

(1) by replacing “described in” in the first paragraph by “described in paragraph 3 of the first paragraph of”;

(2) by replacing “to an organization dedicated to the conservation, protection, improvement, restoration or development of wildlife habitats so that it may create a replacement habitat or other type of wildlife habitat in the region where the offence was committed” in the third paragraph by “to the Minister for the management, conservation or development of wildlife habitats”.

93. Section 171.6 of the Act is amended

(1) by replacing all occurrences of “two” by “three”;

(2) by inserting “by a wildlife protection officer. In the latter case, no judicial proceedings may be instituted if more than seven years have elapsed since the date the offence was committed” after “offence was ascertained”.

94. Section 172 of the Act is amended

(1) in the third paragraph,

(a) by inserting “27.1,” after “section 27,”;

(b) by striking out “30.4,”;

(c) by inserting “or under sections 61.1, 61.2 and 61.3” after “under section 56”;

(2) by replacing “three years” in the fourth and fifth paragraphs by “five years”.

95. Section 176 of the Act is amended

(1) by inserting “, in Québec or another Canadian province or territory,” after “holding a certificate or licence”;

(2) by inserting “or an equivalent class” after “same class”;

(3) by adding the following paragraph at the end:

“The training required prior to the issue of the licence or certificate and taken by the person during the revocation suspension or prohibition period is not recognized by the Minister for the purposes of renewal of the licence or certificate or issue of a new licence or new certificate.”

96. Section 177 of the Act is amended

(1) in the first paragraph,

(a) in the introductory clause,

i. by inserting “, if necessary,” after “may”;

ii. by inserting “issue, transfer or” after “refuse to”;

(b) by inserting “or the right of occupation granted under the Act respecting the lands in the domain of the State (chapter T-8.1)” after “trapping rights” in subparagraph 1;

(c) by replacing subparagraph 2 by the following subparagraph:

“(2) if a shareholder, officer or director of a legal person, or one of its subsidiaries, that is the holder of or applicant for an outfitter’s licence or the holder of or applicant for an outfitter’s licence has been convicted of an offence against this Act or its regulations, against any other Act or regulation respecting hunting, fishing, trapping or outfitting, against an Act of Canada or of another Canadian province or territory or against a regulation made under one of those Acts, or against the Sustainable Forest Development Act (chapter A-18.1), the Building Act (chapter B-1.1), the Consumer Protection Act (chapter P-40.1), the Environment Quality Act (chapter Q-2) or the Act respecting the lands in the domain of the State (chapter T-8.1);”;

(2) by inserting the following paragraph after the first paragraph:

“The Minister may, if necessary, revoke, suspend or refuse to issue, transfer or renew any licence required under section 42 or 42.1 if the holder or applicant fails to comply with the conditions determined by regulation or for reasons of public interest.”;

- (3) in the second paragraph,
 - (a) by inserting “, if necessary” after “may”;
 - (b) by inserting “issue, transfer or” after “refuse to”;
- (4) by inserting “issue, transfer or” after “refuse to” in the third paragraph.

ANIMAL WELFARE AND SAFETY ACT

97. Section 1 of the Animal Welfare and Safety Act (chapter B-3.1) is amended, in the second paragraph,

- (1) by inserting “, a subspecies” after “species” in subparagraph *a* of subparagraph 1;
- (2) by inserting “, subspecies” after “species” in subparagraph 5.

98. Section 3 of the Act is amended by inserting “, subspecies” after “species”.

99. Section 64 of the Act is amended

- (1) by replacing “or breed” in paragraph 2 by “, subspecies or breed”;
- (2) by inserting “, subspecies” after “species” in paragraphs 9 and 20.

ACT RESPECTING HUNTING AND FISHING RIGHTS IN THE JAMES BAY AND NEW QUÉBEC TERRITORIES

100. Section 4 of the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1) is amended, in the second paragraph,

- (1) by replacing “18” by “18.0.1”;
- (2) by adding the following sentence at the end: “Similarly, section 21 applies to all property under seizure under this Act.”

101. Section 95 of the Act is amended by replacing “\$100 to \$300” and “\$500 to \$1,000” by “not less than \$500 nor more than \$5,000” and “not less than \$1,500 nor more than \$7,500”, respectively.

102. Section 96 of the Act is amended

- (1) by replacing “\$1,825 nor more than \$5,475” and “\$5,475 nor more than \$16,400” in paragraph 1 by “\$2,500 nor more than \$25,000” and “\$7,500 nor more than \$75,000”, respectively;

(2) by replacing “\$500 nor more than \$1,475” and “\$1,475 nor more than \$4,375” in paragraph 2 by “\$1,000 nor more than \$5,000” and “\$3,000 nor more than \$15,000”, respectively.

103. Section 96.1 of the Act is amended by replacing “more than \$10,000” and “more than \$30,000” by “less than \$2,500 nor more than \$25,000” and “less than \$5,000 nor more than \$50,000”, respectively.

104. Section 97 of the Act is amended by replacing “more than \$300” in the first paragraph by “less than \$500 nor more than \$5,000”.

105. Section 97.1 of the Act is amended by replacing “more than \$10,000” and “more than \$30,000” by “less than \$2,500 nor more than \$25,000” and “less than \$5,000 nor more than \$50,000”, respectively.

106. Section 98 of the Act is amended by replacing “more than \$1,000” by “less than \$500 nor more than \$5,000”.

ACT RESPECTING THREATENED OR VULNERABLE SPECIES

107. The Act respecting threatened or vulnerable species (chapter E-12.01) is amended by inserting the following sections after section 8:

“8.1. The Minister of Sustainable Development, Environment and Parks may, after consultation with the ministers concerned, develop and implement programs to promote the conservation and management of designated threatened or vulnerable plant species, of plant species likely to be so designated and of their habitats.

Programs developed under the first paragraph must allow for the allocation of measures implemented based on the needs identified in all regions of Québec.

“8.2. The Minister of Sustainable Development, Environment and Parks may, by agreement, delegate management of all or part of a program developed under section 8.1 to an organization dedicated in particular to the conservation or management of plant species and of their habitats.

The agreement shall be published on the department’s website.”

108. Section 16 of the Act is amended by replacing subparagraph 4 of the second paragraph by the following subparagraphs:

“(4) an activity necessary to avoid, limit or repair damage caused by a disaster within the meaning of the Civil Protection Act (chapter S-2.3); or

“(5) an activity carried on under a program developed under section 8.1.”

109. Section 17 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph 4 by the following subparagraph:

“(4) an activity necessary to avoid, limit or repair damage caused by a disaster within the meaning of the Civil Protection Act (chapter S-2.3);”;

(2) by adding the following subparagraph at the end:

“(6) an activity carried on under a program developed under section 8.1.”

110. Section 18 of the Act is amended

(1) by inserting “or pay financial compensation that corresponds to the sums necessary to offset any adverse effects on threatened or vulnerable plant species or on their habitats,” after “security” in the second paragraph;

(2) by adding the following sentence at the end of the third paragraph: “Before issuing the authorization, the Minister shall also inform the applicant of the amount of financial compensation he will be required to pay.”;

(3) by adding the following paragraph at the end:

“Financial compensation received under the second paragraph is paid into the Fund for the Protection of the Environment and the Waters in the Domain of the State established under the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (chapter M-30.001) and is used to finance programs developed under section 8.1.”

111. Section 39 of the Act is amended by inserting the following subparagraphs after subparagraph 5 of the first paragraph:

“(5.1) determine the applicable elements, scales and methods for establishing the amount of financial compensation that the Minister of Sustainable Development, Environment and Parks may require under section 18 and the applicable terms of payment, fines and interest;

“(5.2) determine the proportion of the financial compensation required by the Minister of Sustainable Development, Environment and Parks under section 18 that can be reduced in cases where compensation or another type of contribution is required by the Minister under the Environment Quality Act (chapter Q-2) if an activity is carried on in a wetland or body of water or in cases where it is required by the Minister of Natural Resources and Wildlife if the activity is carried on in a wildlife habitat;”.

ACT RESPECTING THE MINISTÈRE DES RESSOURCES
NATURELLES ET DE LA FAUNE

112. Section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(3) a wildlife conservation and development component, whose purpose is to finance activities relating to wildlife habitat conservation, management and development;”.

113. The Act is amended by inserting the following section after section 17.12.15:

“17.12.16. The following sums are credited to the wildlife conservation and development component of the Fund:

(1) the securities confiscated under section 128.13, 171.5 or the second paragraph of section 171.5.1 of the Act respecting the conservation and development of wildlife (chapter C-61.1);

(2) the financial compensation required under sections 128.7 and 128.8 of the Act respecting the conservation and development of wildlife to carry on activities necessary for the conservation, management and development of a replacement wildlife habitat and any interest or fines applicable to the financial compensation’s payment;

(3) the fines paid by offenders for an offence under section 128.6 of the Act respecting the conservation and development of wildlife;

(4) the fines paid by offenders who fail to comply with an order made under section 128.15 or the first paragraph of section 175.5.1 of the Act respecting the conservation and development of wildlife or who fail to comply with a condition attached to an authorization issued under section 128.7, 128.8 or 128.9 of that Act;

(5) the fines paid by offenders who fail to comply with a standard or condition of wildlife habitat management prescribed by regulation;

(6) the amount paid by an offender to reimburse the costs incurred by the Minister under section 171.5 or the second paragraph of section 171.5.1 of the Act respecting the conservation and development of wildlife to restore a wildlife habitat;

(7) the additional amount paid by an offender under the third paragraph of section 171.5.1; and

(8) the income from investments of the sums credited to the wildlife conservation and development component.

The surpluses accumulated in the wildlife conservation and development component are transferred to the general fund on the dates and to the extent determined by the Government.”

PARKS ACT

114. Sections 11 and 11.1 of the Parks Act (chapter P-9) are replaced by the following sections:

11. Every person who infringes subparagraph *a* of the first paragraph of section 7 in respect of big game within the meaning of the Act respecting the conservation and development of wildlife (chapter C-61.1) is liable to a fine of \$2,500 to \$12,500 for a first offence and to a fine of \$7,500 to \$37,500 for any subsequent offence within five years of conviction for an offence under that provision in respect of big game.

The judge may, in addition to sentencing the offender to payment of a fine, sentence him to imprisonment for a term of not more than one year, despite article 231 of the Code of Penal Procedure (chapter C-25.1).

11.1. Every person who infringes subparagraph *a* of the first paragraph of section 7 in respect of animals other than big game within the meaning of the Act respecting the conservation and development of wildlife (chapter C-61.1) is liable to a fine of \$1,000 to \$5,000 for a first offence and to a fine of \$3,000 to \$15,000 for any subsequent offence within five years of conviction for an offence under that provision in respect of animals other than big game.

The judge may, in addition to sentencing the offender to payment of a fine, sentence him to imprisonment for a term of not more than three months, despite article 231 of the Code of Penal Procedure (chapter C-25.1).”

115. Section 11.2 of the Act is amended by replacing “\$325 to \$7,000” by “\$500 to \$25,000”.

116. Section 11.3 of the Act is amended by replacing “\$50 to \$1,400” by “\$125 to \$3,125”.

ENVIRONMENT QUALITY ACT

117. Section 46.0.22 of the Environment Quality Act (chapter Q-2) is amended by inserting “by the Minister under the Act respecting threatened or vulnerable species (chapter E-12.01) in respect of a threatened or vulnerable plant species or” after “required” in paragraph 4.

REGULATION RESPECTING HUNTING AND FISHING CONTROLLED ZONES

118. Section 3 of the Regulation respecting hunting and fishing controlled zones (chapter C-61.1, r. 78) is amended by replacing “development plan approved by the Minister in accordance with section 106.0.1 of the Act” in subparagraph 3 of the second paragraph by “recreational activity development plan”.

119. Section 19.1 of the Regulation is amended by replacing “development plan approved by the Minister in accordance with section 106.0.1 of the Act respecting the conservation and development of wildlife (chapter C-61.1)” and “the amount of fees fixed under that provision” by “recreational activity development plan” and “fees required”, respectively.

120. Section 25.1 of the Regulation is amended by replacing “development plan approved by the Minister in accordance with section 106.0.1 of the Act” in the first paragraph by “recreational activity development plan”.

REGULATION RESPECTING SALMON FISHING CONTROLLED ZONES

121. Section 3 of the Regulation respecting salmon fishing controlled zones (chapter C-61.1, r. 79) is amended by replacing “development plan approved by the Minister in accordance with section 106.0.1 of the Act” in subparagraph 3 of the second paragraph by “recreational activity development plan”.

TRANSITIONAL AND FINAL PROVISIONS

122. A person’s, association’s or agency’s recreational activity development plan, approved by the Minister under section 106.0.1 of the Act respecting the conservation and development of wildlife (chapter C-61.1), as it reads on 10 June 2021, is deemed to be included in the memorandum of agreement or, if applicable, the agreement to which the person, the association or the agency is a party.

123. Sections 122.3, 122.4, 122.5 and 122.6 of the Act respecting the conservation and development of wildlife, enacted by section 64 of this Act, apply to the activities and travel carried on in exercising a right granted by the Government or any of its ministers at the time of coming into force of section 64 of this Act or in exercising such a right when it is renewed or amended. The same applies to activities carried on in exercising a right to mineral substances mining, petroleum production or storage, or brine production granted to the holder of a mining or exploration right granted at the time of coming into force of section 64 of this Act.

124. Section 128 of the Act respecting the conservation and development of wildlife, enacted by section 68 of this Act, does not apply to the renewal of a right of occupation granted in a wildlife preserve before 11 June 2021 or to a right of occupation that must be granted in order to exercise a right granted by the Government or a minister before that date, or in order to exercise such a right when it is renewed or amended.

125. The provisions of this Act come into force on 11 June 2021, except

(1) the provisions of section 27 and paragraph 2 of section 77, which come into force on the date of coming into force of the first regulation respecting invertebrates made under paragraph 22 of section 162 of the Act respecting the conservation and development of wildlife, amended by section 77 of this Act;

(2) the provisions of section 33, which come into force on the date of coming into force of the first regulation made under section 59 of the Act respecting the conservation and development of wildlife, replaced by section 33 of this Act;

(3) the provisions of sections 64, 65 and 123, which come into force on the date of coming into force of the first regulation made under section 122.3 of the Act respecting the conservation and development of wildlife, enacted by section 64 of this Act; and

(4) the provisions of sections 86 and 87, which come into force on the date of coming into force of the first regulation made under section 171.0.1 of the Act respecting the conservation and development of wildlife, enacted by section 87 of this Act.

2021, chapter 25

AN ACT TO MODERNIZE LEGISLATIVE PROVISIONS AS REGARDS THE PROTECTION OF PERSONAL INFORMATION

Bill 64

Introduced by Madam Sonia LeBel, Minister Responsible for Democratic Institutions,
Electoral Reform and Access to Information

Introduced 12 June 2020

Passed in principle 20 October 2020

Passed 21 September 2021

Assented to 22 September 2021

Coming into force: 22 September 2023, except

(1) paragraph 2 of section 41 and sections 73, 157, 172 and 173, which come into force on 22 September 2021;

(2) sections 1, 3 and 7, subparagraph *c* of paragraph 2 of section 13, subparagraph *d* of that paragraph insofar as it concerns sections 63.8 and 67.2.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), section 15 insofar as it enacts sections 63.8 to 63.11 of the Act respecting Access to documents held by public bodies and the Protection of personal information, section 23, section 24 insofar as it concerns section 67.2.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information, paragraph 2 of section 33, sections 36 to 40, paragraph 1 of section 41, sections 42 to 54 and 57 to 66, section 67, except subparagraphs 5 and 6.3 of the first paragraph of section 155 of the Act respecting Access to documents held by public bodies and the Protection of personal information, enacted by paragraph 2 of that section, sections 68, 79 to 81, 85, 90 to 92, 97 and 99, section 103 insofar as it enacts sections 3.1 and 3.5 to 3.8 of the Act respecting the protection of personal information in the private sector (chapter P-39.1), subparagraph *c* of paragraph 1 of section 112 insofar as it concerns section 18.4 of the Act respecting the protection of personal information in the private sector, subparagraph *d* of that paragraph, section 115 insofar as it enacts section 18.4 of the Act respecting the protection of personal information in the private sector, sections 118, 132, 133, 135 to 142, 149, 150 and 153 to 156, section 158 insofar as it enacts subparagraphs 3 and 3.1 of the first paragraph of section 90 of the Act respecting the protection of personal information in the private sector, and sections 164, 165, 168, 170 and 171, which come into force on 22 September 2022;

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Coming into force: *(cont'd)*

(3) section 30, and section 120 to the extent that it enacts the third paragraph of section 27 of the Act respecting the protection of personal information in the private sector, which come into force on 22 September 2024;

(4) section 160 insofar as it enacts paragraph 3 of section 91 of the Act respecting the protection of personal information in the private sector, which comes into force on the date of coming into force of section 108 of the Credit Assessment Agents Act (2020, chapter 21).

Legislation amended:

Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)

Financial Administration Act (chapter A-6.001)

Tax Administration Act (chapter A-6.002)

Health Insurance Act (chapter A-29)

Act to establish a legal framework for information technology (chapter C-1.1)

Act respecting elections and referendums in municipalities (chapter E-2.2)

Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (chapter E-2.3)

Election Act (chapter E-3.3)

Act respecting the Institut de la statistique du Québec (chapter I-13.011)

Act respecting La Financière agricole du Québec (chapter L-0.1)

Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001)

Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)

Act respecting the sharing of certain health information (chapter P-9.0001)

Act to prevent and fight sexual violence in higher education institutions (chapter P-22.1)

Act respecting the protection of personal information in the private sector (chapter P-39.1)

Animal Health Protection Act (chapter P-42)

Act respecting the legal publicity of enterprises (chapter P-44.1)

Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)

Act respecting the Government and Public Employees Retirement Plan (chapter R-10)

Act respecting occupational health and safety (chapter S-2.1)

Public Health Act (chapter S-2.2)

Act respecting health services and social services (chapter S-4.2)

Act respecting health services and social services for Cree Native persons (chapter S-5)

Credit Assessment Agents Act (2020, chapter 21)

Explanatory notes

This Act modernizes the framework applicable to the protection of personal information in various Acts, including the Act respecting Access to documents held by public bodies and the Protection of personal information and the Act respecting the protection of personal information in the private sector.

Rules are introduced in both of those Acts concerning how public bodies and enterprises handle incidents affecting the confidentiality of personal information. Under the Act, such bodies and enterprises must publish governance rules regarding personal information, or information relating to the governance policies and practices regarding such information, and those that collect personal information through

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Explanatory notes (*cont'd*)

technological means must publish and disseminate a confidentiality policy. In addition, the Act introduces a requirement in those Acts to conduct a privacy impact assessment in certain circumstances, including regarding any project to acquire, develop or overhaul an information system or electronic service delivery system involving the collection, use, release, keeping or destruction of personal information.

The Act clarifies various requirements relating to the consent required before personal information is collected, used or released. A public body or an enterprise that makes a request for consent in writing must do so separately from any other information provided to the person concerned. The consent necessary for certain uses or releases of sensitive personal information must be given expressly. Furthermore, the consent of the person having parental authority or of the tutor must be obtained to collect, use or release personal information concerning a minor under 14 years of age.

In addition, the Act requires public bodies and enterprises to provide certain information to the person concerned when they collect personal information using technology that includes functions allowing the person concerned to be identified, located or profiled, or when they use personal information to render a decision based exclusively on an automated processing of such information. It establishes a person's right to access certain computerized personal information concerning him or her in a structured, commonly used technological format or to require such information to be released to a third person. In addition, under the Act, public bodies and enterprises that collect personal information when offering to the public a technological product or service having privacy settings are required to ensure that those settings provide the highest level of confidentiality by default.

The Act amends the conditions on which public bodies and enterprises may release personal information without the consent of the persons concerned to a person or body wishing to use the information for study or research purposes or for the production of statistics. The Act also clarifies the conditions applicable to other releases of personal information for which the consent of the person concerned is not necessary, such as a release of such information outside Québec, or to the spouse or a close relative of a deceased person, or by one enterprise to another for the purpose of concluding a commercial transaction.

The Act clarifies the obligations of public bodies and enterprises regarding the keeping of personal information, and provides in particular for the possibility of anonymizing such information.

The Act amends the composition of the Commission d'accès à l'information and adjusts its functions and powers.

The Act amends the penal provisions applicable for a contravention of the law, in particular by raising the amount of the fines.

More specifically, the Act amends the Act respecting Access to documents held by public bodies and the Protection of personal information to set out rules regarding the establishment within public bodies of a committee on access to information and the protection of personal information.

The Act also amends the Act respecting the protection of personal information in the private sector to create the function of person in charge of the protection of personal information within enterprises, withdraws from those enterprises the possibility of communicating nominative lists without the consent of the persons concerned, and updates the rules governing the use of personal information for commercial or philanthropic prospection purposes.

The Act grants rights to a person to whom personal information relates, including the right to require that such information cease to be disseminated or that any hyperlink attached to the person's name providing access to the information by a technological means be de-indexed or re-indexed.

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Explanatory notes *(cont'd)*

The Act updates the obligations imposed on personal information agents, provides for the possibility for the Commission d'accès à l'information to impose monetary administrative penalties, and sets out the terms for recovering and claiming the amounts owing.

The Act also amends the Election Act to make the political parties, independent Members and independent candidates governed by that Act subject to certain provisions of the Act respecting the protection of personal information in the private sector, while providing for exceptions.

The Act also amends the Act to prevent and fight sexual violence in higher education institutions to require those institutions to communicate information to persons who have filed a complaint.

Lastly, the Act contains amending, transitional and final provisions.



Chapter 25

AN ACT TO MODERNIZE LEGISLATIVE PROVISIONS AS REGARDS THE PROTECTION OF PERSONAL INFORMATION

[Assented to 22 September 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING ACCESS TO DOCUMENTS HELD BY PUBLIC
BODIES AND THE PROTECTION OF PERSONAL INFORMATION

1. The Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) is amended by replacing section 8 by the following sections:

“8. The person exercising the highest authority within a public body shall see to ensuring that this Act is implemented and complied with within the body. That person shall exercise the function of person in charge of access to documents and the function of person in charge of the protection of personal information.

All or part of those functions may be delegated in writing to a member of the public body or of its board of directors, as the case may be, or to a member of the management personnel. That person must be able to exercise them autonomously.

Where the person exercising the highest authority within a public body does not exercise those functions himself, he must see to it that such exercise is facilitated.

The public body must, as soon as possible, notify the Commission in writing of the title, contact information and starting date of the person who exercises the function of person in charge of access to documents and those of the person who exercises the function of person in charge of the protection of personal information.

“8.1. Within a public body, a committee on access to information and the protection of personal information is responsible for supporting the body in the exercise of its responsibilities and the performance of its obligations under this Act. The committee shall also exercise the functions entrusted to it by this Act.

The committee is under the responsibility of the person exercising the highest authority within the public body or, in the case of a government department, of the deputy minister and, in the case of a municipality, a professional order or a school board, of the director general. It is composed of the person in charge of access to documents, the person in charge of the protection of personal information and any other person whose expertise is required, including, if applicable, the person responsible for information security and the person responsible for document management.

A government regulation may exempt a public body from the obligation to establish such a committee or modify a body's obligations according to criteria it defines."

2. Section 41.2 of the Act is amended by inserting "person or" after "to a" in subparagraph 3 of the first paragraph.

3. Section 43 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: "If it is in writing, it may be made in a technological format.";

(2) by replacing "designated by him" in the third paragraph by "to whom that function has been delegated".

4. Section 47 of the Act is amended

(1) by replacing "cannot be notified by mail but will be informed" in subparagraph 7 of the first paragraph by "will be notified";

(2) by replacing "thereof by mail" in the second paragraph by "of the extension in writing".

5. Section 49 of the Act is amended

(1) by replacing "by mail" in the first paragraph by "by sending it to him in writing";

(2) by replacing "by mail" in the second paragraph by "in accordance with the first paragraph";

(3) by replacing "by mail" and "mailed" in the fourth paragraph by "in writing" and "sent", respectively.

6. Section 50 of the Act is amended by adding the following sentence at the end: "If an applicant so requests, the person in charge must also help him understand the decision."

7. The Act is amended by adding the following section before section 53:

“52.2. A public body is responsible for protecting the personal information it holds.”

8. Section 53 of the Act is amended by striking out “; in the case of a minor, consent may also be given by the person having parental authority” in paragraph 1.

9. The Act is amended by inserting the following section after section 53:

“53.1. Consent under this Act must be clear, free and informed and be given for specific purposes. It must be requested for each such purpose, in clear and simple language. If the request for consent is made in writing, it must be presented separately from any other information provided to the person concerned. If the person concerned so requests, assistance must be provided to help him understand the scope of the consent requested.

The consent of a minor under 14 years of age is given by the person having parental authority or by the tutor. The consent of a minor 14 years of age or over is given by the minor, by the person having parental authority or by the tutor.

Consent is valid only for the time necessary to achieve the purposes for which it was requested.

Consent not given in accordance with this Act is without effect.”

10. Section 54 of the Act is amended by inserting “directly or indirectly” before “allows”.

11. Section 55 of the Act is amended by adding the following sentence at the end of the first paragraph: “Nor is personal information concerning the performance of duties within an enterprise by the person concerned, such as the person’s name, title and duties, as well as the address, email address and telephone number of the person’s place of work.”

12. Section 57 of the Act is amended

(1) in the first paragraph,

(a) by inserting “, email address” after “address” in subparagraphs 1 and 2;

(b) by replacing “a member, the board of directors or the management personnel of a public body” in subparagraph 1 by “a member of a public body, its board of directors or its management personnel”;

(2) by inserting “person or” after “work of a” in the second paragraph.

13. Section 59 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “Such consent must be given expressly when it concerns sensitive personal information.”;

(2) in the second paragraph,

(a) by replacing “tel renseignement sans le consentement de cette personne” in the introductory clause in the French text by “renseignement personnel sans le consentement de la personne concernée”;

(b) by inserting “person or” after “to a” in subparagraph 3;

(c) by striking out subparagraph 5;

(d) by replacing “61, 66, 67, 67.1, 67.2, 68 and 68.1” in subparagraph 8 by “61, 63.8, 66, 67, 67.1, 67.2, 67.2.1 and 68”;

(3) by adding the following paragraph at the end:

“For the purposes of this Act, personal information is sensitive if, due to its nature, in particular its medical, biometric or otherwise intimate nature, or the context of its use or release, it entails a high level of reasonable expectation of privacy.”

14. Section 60 of the Act is amended

(1) by replacing “must refuse to” in the third paragraph by “must not”;

(2) by striking out “following a request made” in the fourth paragraph.

15. The Act is amended by inserting the following sections after section 63.2:

“63.3. A public body must publish on its website governance rules regarding personal information. Such rules must be approved by its committee on access to information and the protection of personal information.

The rules may be in the form of a policy, directive or guide and must, in particular, define the roles and responsibilities of the members of its personnel throughout the life cycle of such information and provide a process for dealing with complaints regarding the protection of the information. They must include a description of the training and awareness activities offered by the public body to its personnel regarding the protection of personal information.

The rules must also include the protective measures to be taken in respect of the personal information collected or used as part of a survey, including an assessment of

- (1) the necessity of conducting the survey; and
- (2) the ethical aspect of the survey, taking into account, in particular, the sensitivity of the personal information collected and the purposes for which it is to be used.

A government regulation may determine the content and terms of those rules.

“63.4. A public body that collects personal information through technological means must publish on its website a confidentiality policy drafted in clear and simple language and disseminate it by any appropriate means to reach the persons concerned. It must do the same for the notice required for any amendment to such a policy.

A government regulation may determine the content and terms of the policy and the notice.

“63.5. A public body must conduct a privacy impact assessment for any project to acquire, develop or overhaul an information system or electronic service delivery system involving the collection, use, release, keeping or destruction of personal information.

For the purposes of such an assessment, the public body must consult its committee on access to information and the protection of personal information from the outset of the project.

The public body must also ensure that the project allows computerized personal information collected from the person concerned to be released to him in a structured, commonly used technological format.

The conduct of a privacy impact assessment under this Act must be proportionate to the sensitivity of the information concerned, the purposes for which it is to be used, the quantity and distribution of the information and the medium on which it is stored.

“63.6. The committee may, at any stage of a project referred to in section 63.5, suggest personal information protection measures applicable to the project, such as

- (1) the appointment of a person to be responsible for implementing the personal information protection measures;
- (2) measures to protect the personal information in any document relating to the project, such as specifications or a contract;

(3) a description of the project participants' responsibilities with regard to the protection of personal information; or

(4) training activities for project participants on the protection of personal information.

“63.7. A public body that collects personal information when offering to the public a technological product or service having privacy settings must ensure that those settings provide the highest level of confidentiality by default, without any intervention by the person concerned.

The first paragraph does not apply to privacy settings for browser cookies.

“63.8. A public body that has cause to believe that a confidentiality incident involving personal information it holds has occurred must take reasonable measures to reduce the risk of injury and to prevent new incidents of the same nature.

If the incident presents a risk of serious injury, the public body must promptly notify the Commission. It must also notify any person whose personal information is concerned by the incident, failing which the Commission may order it to do so. It may also notify any person or body that could reduce the risk, by releasing to the person or body only the personal information necessary for that purpose without the consent of the person concerned. In the latter case, the person in charge of the protection of personal information must record the release of the information.

Despite the second paragraph, a person whose personal information is concerned by the incident need not be notified so long as doing so could hamper an investigation conducted by a person or body responsible by law for the prevention, detection or repression of crime or statutory offences.

A government regulation may determine the content and terms of the notices provided for in this section.

“63.9. For the purposes of this Act, “confidentiality incident” means

(1) access not authorized by law to personal information;

(2) use not authorized by law of personal information;

(3) release not authorized by law of personal information; or

(4) loss of personal information or any other breach of the protection of such information.

“63.10. In assessing the risk of injury to a person whose personal information is concerned by a confidentiality incident, a public body must consider, in particular, the sensitivity of the information concerned, the anticipated consequences of its use and the likelihood that such information will be used for injurious purposes. The body must also consult the person in charge of the protection of personal information within the body.

“63.11. A public body must keep a register of confidentiality incidents. A government regulation may determine the content of the register.

A copy of the register must be sent to the Commission at its request.”

16. Section 64 of the Act is amended by replacing the third paragraph by the following paragraphs:

“The collection of information referred to in the second paragraph must be preceded by a privacy impact assessment and carried out under a written agreement that is sent to the Commission. The agreement comes into force 30 days after it is received by the Commission.

The agreement must indicate

(1) the identity of the public body collecting the information and of the public body on whose behalf it is collected;

(2) the purposes for which the information is collected;

(3) the nature or type of information collected;

(4) the means by which the information is collected;

(5) the measures for ensuring the protection of the information;

(6) the intervals at which the information is collected; and

(7) the duration of the agreement.”

17. The Act is amended by inserting the following section after section 64:

“64.1. The personal information concerning a minor under 14 years of age may not be collected from him without the consent of the person having parental authority or of the tutor, unless collecting the information is clearly for the minor’s benefit.”

18. Section 65 of the Act is amended

(1) by replacing the first two paragraphs by the following paragraphs:

“Anyone who collects personal information from the person concerned on behalf of a public body must, when the information is collected and subsequently on request, inform that person

(1) of the name of the public body on whose behalf the information is collected;

(2) of the purposes for which the information is collected;

(3) of the means by which the information is collected;

(4) of whether the request is mandatory or optional;

(5) of the consequences for the person concerned or for the third person, as the case may be, for refusing to reply to the request or, if applicable, for withdrawing consent to the release or use of the information collected pursuant to an optional request; and

(6) of the rights of access and correction provided by law.

If applicable, the person concerned is informed of the name of the third person collecting the information on behalf of the public body, the name of the third persons or categories of third persons to whom it is necessary to release the information for the purposes referred to in subparagraph 2 of the first paragraph, and the possibility that the information could be released outside Québec.

On request, the person concerned is also informed of the personal information collected from him, the categories of persons who have access to the information within the public body, the duration of the period of time the information will be kept, and the contact information of the person in charge of the protection of personal information.”;

(2) by striking out “introduce himself and” in the third paragraph;

(3) by inserting “person or” after “by a” in the fifth paragraph.

19. The Act is amended by inserting the following sections after section 65:

“**65.0.1.** In addition to the information that must be provided in accordance with section 65, anyone who collects personal information from the person concerned using technology that includes functions allowing the person concerned to be identified, located or profiled must first inform the person

(1) of the use of such technology; and

(2) of the means available to activate the functions that allow a person to be identified, located or profiled.

“Profiling” means the collection and use of personal information to assess certain characteristics of a natural person, in particular for the purpose of analyzing that person’s work performance, economic situation, health, personal preferences, interests or behaviour.

“65.0.2. Any person who provides his personal information in accordance with section 65 consents to its use and its release for the purposes referred to in subparagraph 2 of the first paragraph of that section.”

20. Section 65.1 of the Act is amended

(1) by replacing the first two paragraphs by the following paragraphs:

“Unless the person concerned gives his consent, personal information may not be used within a public body except for the purposes for which it was collected. Such consent must be given expressly when it concerns sensitive personal information.

A public body may, however, use personal information for another purpose without the consent of the person concerned, but only

(1) if it is used for purposes consistent with the purposes for which it was collected;

(2) if it is clearly used for the benefit of the person concerned;

(3) if its use is necessary for the application of an Act in Québec, whether or not the law explicitly provides for its use; or

(4) if its use is necessary for study or research purposes or for the production of statistics, and the information is de-identified.”;

(2) by adding the following paragraphs at the end:

“For the purposes of this Act, personal information is de-identified if it no longer allows the person concerned to be directly identified.

A public body that uses de-identified information must take reasonable measures to limit the risk of someone identifying a natural person using de-identified information.”

21. The Act is amended by inserting the following section after section 65.1:

“65.2. A public body that uses personal information to render a decision based exclusively on an automated processing of such information must inform the person concerned accordingly not later than at the time it informs the person of the decision.

It must also inform the person concerned, at the latter's request,

- (1) of the personal information used to render the decision;
- (2) of the reasons and the principal factors and parameters that led to the decision; and
- (3) of the right of the person concerned to have the personal information used to render the decision corrected.

The person concerned must be given the opportunity to submit observations to a member of the personnel of the public body who is in a position to review the decision.”

22. Section 67.2 of the Act is amended by replacing the last paragraph by the following paragraph:

“Subparagraph 2 of the second paragraph does not apply if the mandatory or the person performing the contract is another public body or a member of a professional order.”

23. The Act is amended by inserting the following sections after section 67.2:

“67.2.1. A public body may release personal information without the consent of the persons concerned to a person or body wishing to use the information for study or research purposes or for the production of statistics.

The information may be released if a privacy impact assessment concludes that

- (1) the objective of the study or research or of the production of statistics can be achieved only if the information is released in a form allowing the persons concerned to be identified;
- (2) it is unreasonable to require the person or body to obtain the consent of the persons concerned;
- (3) the objective of the study or research or of the production of statistics outweighs, with regard to the public interest, the impact of releasing and using the information on the privacy of the persons concerned;
- (4) the personal information is used in such a manner as to ensure confidentiality; and
- (5) only the necessary information is released.

“67.2.2. A person or body wishing to use personal information for study or research purposes or for the production of statistics must

- (1) request it in writing;
- (2) enclose a detailed presentation of the research activities with the request;
- (3) state the grounds supporting fulfillment of the criteria set out in subparagraphs 1 to 5 of the second paragraph of section 67.2.1;
- (4) mention all the persons and bodies to whom or which the person or body is making a similar request for the purposes of the same study or research or production of statistics;
- (5) if applicable, describe the different technologies that will be used to process the information; and
- (6) if applicable, submit the documented decision of a research ethics committee relating to the study or research or the production of statistics.

“67.2.3. A public body that releases personal information in accordance with section 67.2.1 must first enter into an agreement with the person or body to whom or which the information is to be sent that stipulates, among other things, that the information

- (1) may be made accessible only to persons who need to know it to exercise their functions and who have signed a confidentiality agreement;
- (2) may not be used for purposes other than those specified in the detailed presentation of the research activities;
- (3) may not be matched with any other information file that has not been provided for in the detailed presentation of the research activities; and
- (4) may not be released, published or otherwise distributed in a form allowing the persons concerned to be identified.

The agreement must also

- (1) specify the information that must be provided to the persons concerned if personal information concerning them is used to contact them to participate in the study or research;
- (2) provide for measures for ensuring the protection of the personal information;
- (3) determine a preservation period for the personal information;
- (4) set out the obligation to notify the public body of the destruction of the personal information; and

(5) provide that the public body and the Commission must be informed without delay

(a) of non-compliance with any condition set out in the agreement;

(b) of any failure to comply with the protection measures provided for in the agreement; and

(c) of any event that could breach the confidentiality of the information.

The agreement must be sent to the Commission and comes into force 30 days after it is received by the Commission.”

24. Section 67.3 of the Act is amended by replacing “68 and 68.1” in the first paragraph by “67.2.1 and 68”.

25. Section 68 of the Act is amended

(1) by inserting the following paragraph after the first paragraph:

“The information may be released if a privacy impact assessment concludes that

(1) the intended objective can be achieved only if the information is released in a form allowing the person concerned to be identified;

(2) it is unreasonable to require obtaining the consent of the person concerned;

(3) the objective for which the release of the information is required outweighs, with regard to the public interest, the impact of releasing and using the information on the privacy of the person concerned; and

(4) the personal information is used in such a manner as to ensure confidentiality.”;

(2) by adding the following paragraph at the end:

“The agreement must be sent to the Commission and comes into force 30 days after it is received by the Commission.”

26. Sections 68.1 and 70 of the Act are repealed.

27. Section 70.1 of the Act is replaced by the following section:

“70.1. Before releasing personal information outside Québec, a public body must conduct a privacy impact assessment. The body must, in particular, take into account

- (1) the sensitivity of the information;
- (2) the purposes for which it is to be used;
- (3) the protection measures, including those that are contractual, that would apply to it; and
- (4) the legal framework applicable in the State in which the information would be released, including the personal information protection principles applicable in that State.

The information may be released if the assessment establishes that it would receive adequate protection, in particular in light of generally recognized principles regarding the protection of personal information. The release of the information must be the subject of a written agreement that takes into account, in particular, the results of the assessment and, if applicable, the terms agreed on to mitigate the risks identified in the assessment.

The same applies where the public body entrusts a person or body outside Québec with the task of collecting, using, releasing or keeping such information on its behalf.

This section does not apply to a release of information under subparagraph 4 of the second paragraph of section 59 or under subparagraph 1.1 of the first paragraph of section 68. Nor does it apply to a release of information within the scope of an international commitment referred to in Chapter III of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1), a release of information within the scope of an agreement referred to in Chapter III.1 or III.2 of that Act, or a communication of information under section 133 of the Public Health Act (chapter S-2.2).”

28. Section 73 of the Act is amended

(1) by inserting “, or anonymize it to use it for public interest purposes” after “destroy the information”;

(2) by adding the following paragraphs at the end:

“For the purposes of this Act, information concerning a natural person is anonymized if it is, at all times, reasonably foreseeable in the circumstances that it irreversibly no longer allows the person to be identified directly or indirectly.

Information anonymized under this Act must be anonymized according to generally accepted best practices and according to the criteria and terms determined by regulation.”

29. Section 79 of the Act is amended

(1) by replacing “63.1 to 66” in the first paragraph by “63.1 to 63.4, 64 to 66”;

(2) by replacing “63.1 to 66, 67.3 and 67.4 and 71 to 76” in the second paragraph by “63.1 to 63.4, 64 to 66, 67.3, 67.4 and 71 to 76”.

30. Section 84 of the Act is amended by inserting the following paragraph after the second paragraph:

“Unless doing so raises serious practical difficulties, computerized personal information collected from the applicant, and not created or inferred using personal information concerning him, must, at his request, be released to him in a structured, commonly used technological format. The information must also be released, at the applicant’s request, to any person or body authorized by law to collect such information.”

31. The Act is amended by inserting the following section after section 88:

“88.0.1. A public body may release personal information that it holds concerning a deceased person to the spouse or a close relative of the person if knowledge of the information could help the applicant in the grieving process and if the deceased person did not record in writing his refusal to grant such a right of access.”

32. Section 88.1 of the Act is amended by inserting “Subject to section 88.0.1,” at the beginning.

33. Section 94 of the Act is amended

(1) by replacing “or the person having parental authority even if the minor child is deceased” in the first paragraph by “the person having parental authority even if the minor child is deceased, or the spouse or close relative of a deceased person in accordance with section 88.0.1”;

(2) by replacing “designated by him” in the third paragraph by “to whom that function was delegated”.

34. Section 98 of the Act is amended by replacing “thereof by mail” in the second paragraph by “of the extension in writing”.

35. Section 100 of the Act is amended by adding the following sentence at the end: “If an applicant so requests, the person in charge must also help him understand the decision.”

36. Section 104 of the Act is amended

(1) by replacing “five” and “a vice-chair” in the first paragraph by “six” and “two vice-chairs”, respectively;

(2) by inserting the following paragraph after the first paragraph:

“One of the vice-chairs is responsible for the oversight division and must have expertise in the field of information technology, and another vice-chair is responsible for the adjudicative division.”;

(3) by striking out “and the vice-chair” in the second paragraph.

37. Section 107.1 of the Act is repealed.**38.** Section 108 of the Act is replaced by the following section:

“108. If the chair is absent or unable to act or if the office of chair is vacant, the President of the National Assembly may, with the consent of the Prime Minister and the Leader of the Official Opposition in the Assembly and after consulting the other leaders of the parliamentary groups within the meaning of the Standing Orders of the National Assembly, designate a vice-chair of the Commission or, if there is no vice-chair or the vice-chairs are absent or unable to act, another member of the Commission to act in the place of the chair for the duration of the absence or inability to act or, if the office is vacant, for a period not exceeding 18 months.

If a vice-chair of the Commission is absent or unable to act or if the office of the vice-chair is vacant, the President of the National Assembly may, with the consent of the Prime Minister and the Leader of the Official Opposition in the Assembly and after consulting the other leaders of the parliamentary groups within the meaning of the Standing Orders of the National Assembly, designate another member of the Commission to act in the place of the vice-chair for the duration of the absence or inability to act or, if the office is vacant, for a period not exceeding 18 months.”

39. Section 109 of the Act is amended

(1) by inserting “and after consulting the other leaders of the parliamentary groups within the meaning of the Standing Orders of the National Assembly” after “in the Assembly” in the first paragraph;

(2) by replacing “second” in the second paragraph by “third”.

40. The Act is amended by inserting the following sections after section 110:

“110.0.1. The chair may delegate all or some of the chair’s powers and duties to a vice-chair.

“110.0.2. In addition to the powers and duties that may otherwise be assigned to him or that may be delegated to him by the chair, a vice-chair

- (1) assists and advises the chair in the exercise of the chair’s functions; and
- (2) performs his administrative functions under the chair’s authority.”

41. Section 118 of the Act is amended

(1) by replacing “to the designated Minister” in the first paragraph by “the minister responsible for the administration of this Act”;

(2) by inserting “and with any other subject the Minister may submit to the Commission” at the end of the fourth paragraph.

42. Section 120 of the Act is amended by replacing “designated Minister” in the first paragraph by “minister responsible for the administration of this Act”.

43. Section 122 of the Act is replaced by the following section:

“122. The functions and powers of the Commission provided for in this division are exercised by the chair, the vice-chair responsible for the oversight division and the members assigned to that division.”

44. Section 122.1 of the Act is amended by inserting “, in particular by using awareness tools” at the end of the second paragraph.

45. Section 123 of the Act is amended by adding the following paragraphs at the end:

“(7) conduct or commission research, inventories, studies or analyses;

“(8) issue opinions regarding proposed legislation and plans to develop information systems; and

“(9) develop guidelines to facilitate the application of this Act and the Act respecting the protection of personal information in the private sector (chapter P-39.1), in particular with regard to consent.”

46. Section 125 of the Act is repealed.

47. Section 127 of the Act is amended by replacing “an interested” in the introductory clause of the first paragraph by “a”.

48. The Act is amended by inserting the following sections after section 127:

“127.1. The Commission may, by a formal demand notified by any appropriate method, require any person, whether subject to this Act or not, to file, within a reasonable time specified in the demand, any information or document to verify compliance with this Act or the regulations.

The person to whom the demand is made shall comply with it within the specified time regardless of whether the person has already filed such information or documents pursuant to a similar demand or pursuant to an obligation under this Act or the regulations.

“127.2. The Commission may, when a confidentiality incident is brought to its attention, order any person, after giving him the opportunity to submit observations, to take any measure to protect the rights of the persons concerned that are granted to them by this Act, for the time and on the conditions the Commission determines. It may, in particular, order that the personal information involved be returned to the public body or destroyed.

If a person to whom an order applies was not given prior notice because, in the opinion of the Commission, urgent action is required or there is a danger of irreparable injury being caused, the person may, within the time specified in the order, submit observations so that the order may be reviewed by the Commission.”

49. Section 129 of the Act is amended

(1) by inserting the following paragraph after the second paragraph:

“Where the inquiry concerns an agreement sent under the law to the Commission, the Commission may make any order against a public body that is a party to the agreement that it considers appropriate for protecting the rights granted by this Act to the persons to whom the information relates.”;

(2) in the third paragraph,

(a) by replacing “order it to” by “recommend or order that the public body”;

(b) by inserting “within the reasonable time limit the Commission specifies” at the end.

50. The Act is amended by inserting the following section after section 129:

“129.1. Any order issued by the Commission’s oversight division becomes executory in the same manner as a decision referred to in section 144.”

51. Section 130.2 of the Act is amended

(1) by replacing “the third paragraph” in the first paragraph by “the third and fourth paragraphs”;

(2) in the second paragraph,

(a) by inserting “2,” after “paragraphs 1,”;

(b) by replacing “sections 123.1 and 125” by “section 123.1”.

52. Section 133 of the Act is amended

(1) by striking out “or after making an order”;

(2) by replacing “or set out the situation in its annual report” by “, set out the situation in its annual report or inform the public accordingly”.

53. Section 134.1 of the Act is replaced by the following section:

“134.1. The functions and powers of the Commission provided for in this division are exercised by the chair, the vice-chair responsible for the adjudicative division and the members assigned to that division.”

54. The Act is amended by inserting the following sections after section 134.2:

“134.3. When exercising the functions and powers provided for in this division, the Commission and its members are vested with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to order imprisonment.

“134.4. The parties to a proceeding must ensure that their actions, their pleadings and the means of proof they use are proportionate, in terms of the cost and time involved, to the nature and complexity of the matter and the purpose of the application.

The Commission must do likewise in managing each proceeding it is assigned. It must ensure that the measures and acts it orders or authorizes are in keeping with that principle of proportionality, while having regard to the proper administration of justice.”

55. Section 136 of the Act is amended by replacing “mailing” in the first paragraph by “date of transmission”.**56.** Section 137 of the Act is amended by replacing “mail” in the fourth paragraph by “sending a written notice”.

57. Section 137.1 of the Act is amended

(1) in the first paragraph,

(a) by replacing “applications” and “an application” by “requests” and “a request”, respectively;

(b) by adding the following sentence at the end: “It may also limit the scope of the applicant’s request or extend the time limit within which the public body must reply.”;

(2) by replacing “applications” in the second paragraph by “requests”;

(3) by adding the following paragraph at the end:

“The public body’s application must be filed, from the date the applicant’s most recent request was received, within the same time limit as would be applicable to the processing of a request under section 47 or 98.”

58. Section 137.2 of the Act is amended by adding the following paragraph at the end:

“In such cases, the Commission may prohibit a person from bringing an application except with the authorization of and subject to the conditions determined by the chair of the Commission. It may, in the same manner, prohibit a person from presenting a pleading in an ongoing proceeding.”

59. The Act is amended by inserting the following section after section 137.3:

137.4. The Commission may, at any stage of the proceeding, use technological means that are available to both the parties and itself. It may, even on its own initiative, order that such means be used by the parties. If the Commission considers it necessary, it may also, despite an agreement between the parties, require a person to appear in person at a hearing, conference or examination.”

60. Section 139 of the Act is amended by inserting “136,” after “135,”.

61. The heading of Chapter V of the Act is amended by adding “AND CONTESTATION” at the end.

62. Section 147 of the Act is amended

(1) by striking out “, including an order of the Commission issued following an investigation,”;

(2) by adding the following paragraph at the end:

“The person may also contest before a judge of the Court of Québec an order issued by the Commission’s oversight division.”

63. Section 149 of the Act is amended

(1) by replacing “the date the parties receive the final decision” in the second paragraph by “notification of the final decision”;

(2) by adding the following paragraph at the end:

“The proceeding to contest an order issued by the Commission’s oversight division must be filed at the office of the Court of Québec within 30 days after notification of the order and must specify the questions that ought to be examined.”

64. Section 150 of the Act is amended by adding the following paragraph at the end:

“The filing of the proceeding to contest an order issued by the Commission’s oversight division does not suspend the execution of the order. However, on a motion heard and judged on an urgent basis, a judge of the Court of Québec may order otherwise because of the urgency of the situation or the risk of serious and irreparable injury.”

65. Section 151 of the Act is amended

(1) by replacing “contested decision and the documents related to the contestation” in the second paragraph by “decision appealed from and the accompanying documents”;

(2) by adding the following paragraph at the end:

“The contestation of an order issued by the Commission’s oversight division must be served on the Commission and, if applicable, on the other parties, within 10 days after its filing at the office of the Court of Québec. The secretary of the Commission shall send a copy of the contested order and the accompanying documents to the office of the Court, to serve as a joint record.”

66. Section 152 of the Act is amended by adding the following paragraph at the end:

“The contestation is governed by the rules of the Code of Civil Procedure that are applicable in first instance.”

67. Section 155 of the Act is amended, in the first paragraph,

(1) by striking out “the rules may provide for the establishment of a committee to be responsible for supporting the public body in carrying out its responsibilities, and entrust functions to persons other than the person in charge of access to documents or the protection of personal information;” in subparagraph 3.1;

(2) by inserting the following subparagraphs after subparagraph 3.1:

“(4) exempting a public body from the obligation to establish the committee provided for in section 8.1 or modify a body’s obligations under that section according to criteria it defines;

“(5) determining the content and terms of the governance rules provided for in section 63.3;

“(6) determining the content and terms of the policy provided for in section 63.4;

“(6.1) determining the content and terms of the notices provided for in section 63.8;

“(6.2) determining the content of the register provided for in section 63.11;

“(6.3) for the purposes of section 73, determining the criteria and terms applicable to the anonymization of personal information;”.

68. Section 156 of the Act is amended

(1) by replacing “designated minister” by “minister responsible for the administration of this Act”;

(2) by inserting “made under this Act” after “draft regulation”.

69. Sections 158 to 162 of the Act are replaced by the following sections:

“158. Anyone who

(1) denies or impedes access to a document or information that is accessible by law, in particular by destroying, modifying or concealing the document or by unduly delaying its release,

(2) grants access to a document to which the law does not allow access or to which a public body refuses access in accordance with the law,

(3) informs a person of the existence of information he does not have the right to be informed of under the law,

(4) hinders the person in charge of access to documents or the protection of personal information in the performance of his functions,

(5) collects, uses, keeps or destroys personal information in contravention of the law,

(6) fails to report, where required to do so, a confidentiality incident to the Commission or to the persons concerned, or

(7) fails to comply with the conditions set out in an agreement entered into under section 67.2.3

commits an offence and is liable to a fine of \$1,000 to \$10,000 in the case of a natural person and of \$3,000 to \$30,000 in all other cases.

“159. Anyone who

(1) releases personal information in contravention of the law,

(2) identifies or attempts to identify a natural person using de-identified information without the authorization of the public body holding the information or using anonymized information,

(3) impedes the progress of an inquiry or inspection of the Commission or the hearing of an application by the Commission by providing it with false or inaccurate information, by omitting to provide information it requires or otherwise,

(4) refuses or neglects to comply, within the prescribed time, with a demand sent under section 127.1,

(5) fails to comply with an order of the Commission, or

(6) does not take the security measures necessary to ensure the protection of the personal information in accordance with section 63.1

commits an offence and is liable to a fine of \$5,000 to \$100,000 in the case of a natural person and of \$15,000 to \$150,000 in all other cases.

“160. In determining the penalty, the judge shall take into account the following factors, among others:

(1) the nature, seriousness, repetitiveness and duration of the offence;

(2) the sensitivity of the personal information concerned by the offence;

(3) whether the offender acted intentionally or was negligent or reckless;

(4) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;

(5) the offender's attempts to cover up the offence or failure to try to mitigate its consequences;

(6) whether the offender failed to take reasonable measures to prevent the commission of the offence;

(7) whether the offender obtained or intended to obtain an increase in revenues or a decrease in expenses by committing the offence or by omitting to take measures to prevent it; and

(8) the number of persons concerned by the offence and the risk of injury to which they are exposed."

70. The Act is amended by inserting the following sections after section 164:

"164.1. In the case of a subsequent offence, the fines under this division are doubled.

"164.2. All penal proceedings must be instituted within five years of the commission of the offence."

71. Section 167 of the Act is replaced by the following section:

"167. Where the unlawful infringement of a right recognized by Chapter III causes injury and the infringement is intentional or results from a gross fault, the court shall award punitive damages of not less than \$1,000."

72. Section 174 of the Act is amended by replacing "the Commission" in the second paragraph by "the Commission's oversight division".

73. Section 179 of the Act is amended by replacing "2011" in the first paragraph by "2026".

FINANCIAL ADMINISTRATION ACT

74. Section 44 of the Financial Administration Act (chapter A-6.001) is repealed.

TAX ADMINISTRATION ACT

75. Section 31.1.7 of the Tax Administration Act (chapter A-6.002) is repealed.

76. Section 69.8 of the Act is amended by replacing ", 68, 68.1 and 70" in the last paragraph by "and 68".

77. Section 71 of the Act is amended by replacing ", 68, 68.1 and 70" in the last paragraph by "and 68".

HEALTH INSURANCE ACT

78. Section 65.0.2 of the Health Insurance Act (chapter A-29) is amended by replacing the second paragraph by the following paragraph:

“The agreement shall be sent to the Commission d’accès à l’information and comes into force 30 days after it is received by the Commission.”

79. Section 67 of the Act is amended by replacing “authorized by the Commission d’accès à l’information” in the ninth paragraph by “or to a body to enable the person or body, in accordance with sections 67.2.1 to 67.2.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information,”.

ACT TO ESTABLISH A LEGAL FRAMEWORK FOR INFORMATION TECHNOLOGY

80. Section 44 of the Act to establish a legal framework for information technology (chapter C-1.1) is amended by replacing “, except with the express consent of the person concerned. Where consent is obtained, only” and “be recorded” in the first paragraph by “except where such verification or confirmation has been previously disclosed to the Commission d’accès à l’information and except with the express consent of the person concerned. Only” and “then be used”, respectively.

81. Section 45 of the Act is amended by replacing the first paragraph by the following paragraph:

“The creation of a database of biometric characteristics and measurements must be disclosed to the Commission d’accès à l’information promptly and not later than 60 days before it is brought into service.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

82. Section 659 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is amended by replacing “70” in the third paragraph by “68”.

ACT RESPECTING SCHOOL ELECTIONS TO ELECT CERTAIN MEMBERS OF THE BOARDS OF DIRECTORS OF ENGLISH-LANGUAGE SCHOOL SERVICE CENTRES

83. Section 282 of the Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (chapter E-2.3) is amended by replacing both occurrences of “70” by “68”.

ELECTION ACT

84. Section 40.38.3 of the Election Act (chapter E-3.3) is amended by replacing “must undertake” in the second paragraph by “receives it after undertaking”.

85. Section 40.42 of the Act is amended

(1) by replacing “the second paragraph” in the first paragraph by “the second and fourth paragraphs”;

(2) by adding the following paragraph at the end:

“The Chief Electoral Officer may enter into an agreement, in accordance with sections 67.2.1 to 67.2.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), to communicate personal information contained in the permanent list of electors to a person or body wishing to use the information for study or research purposes or for the production of statistics.”

86. The Act is amended by inserting the following title after section 127.21:

“TITLE III.1**“PROTECTION OF THE PERSONAL INFORMATION OF ELECTORS**

“127.22. Subject to any provision that is inconsistent with this Act, the Act respecting the protection of personal information in the private sector (chapter P-39.1), except sections 4, 5, 12, 23 and 27 to 60, applies to the personal information of electors held by a political party, an independent Member or an independent candidate.

Every political party shall designate, from among its officers, the person who is to exercise the function of person in charge of the protection of personal information.

For the purposes of the Act respecting the protection of personal information in the private sector and of this Title, the party authority is considered to form an integral part of a political party.

“127.23. A political party, an independent Member and an independent candidate may collect only the personal information of electors that is necessary for election or political financing purposes, or for the purposes of a political activity within the meaning of section 88, in accordance with this Act. They may use such personal information only for those same purposes.

In addition, they may not collect or use personal information without the consent of the person concerned.”

87. Section 146 of the Act is amended by adding the following sentence at the end of the second paragraph: “A candidate receives the lists after undertaking in writing to take appropriate measures to protect the confidentiality of the lists and to ensure that they are used solely for the purposes provided for by this Act.”

88. Section 551.1.1 of the Act is amended by inserting “collects,” after “Every person who” and by replacing “\$1,000 to \$10,000 in the case of a natural person, and of \$3,000 to \$30,000 in the case of a legal person” by “\$5,000 to \$50,000 in the case of a natural person, and of \$15,000 to \$150,000 in all other cases”.

89. Section 551.2 of the Act is amended by replacing “\$10,000, in the case of a natural person, and of \$10,000 to \$30,000, in the case of a legal person” by “\$50,000 in the case of a natural person, and of \$15,000 to \$150,000 in all other cases”.

90. Section 570 of the Act is amended by striking out the second paragraph.

ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

91. Section 13.5 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), enacted by section 71 of chapter 15 of the statutes of 2021, is replaced by the following section:

“**13.5.** Designated information is communicated for research purposes by the Institut to a researcher attached to a public body in accordance with this chapter despite sections 67.2.1 to 67.2.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).”

92. Section 13.6 of the Act, enacted by section 71 of chapter 15 of the statutes of 2021, is amended by striking out “the first paragraph of” in the introductory clause.

ACT RESPECTING LA FINANCIÈRE AGRICOLE DU QUÉBEC

93. Section 28 of the Act respecting La Financière agricole du Québec (chapter L-0.1) is amended by replacing the last paragraph by the following paragraph:

“The agreement shall be sent to the Commission d'accès à l'information and comes into force 30 days after it is received by the Commission.”

ACT RESPECTING THE MINISTÈRE DE L'EMPLOI ET DE LA
SOLIDARITÉ SOCIALE AND THE COMMISSION DES PARTENAIRES
DU MARCHÉ DU TRAVAIL

94. Section 8 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) is amended by replacing the second paragraph by the following paragraph:

“The agreement must be sent to the Commission d'accès à l'information and comes into force 30 days after it is received by the Commission.”

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN
FISCAL MEASURES

95. Section 31 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by striking out the second paragraph.

96. Section 32 of the Act is replaced by the following section:

32. Communication of information to the Minister of Finance for a purpose mentioned in section 31 and in accordance with that section or on the initiative of a responsible minister or body referred to in that section need not be recorded in the register provided for in section 41.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).”

ACT RESPECTING THE SHARING OF CERTAIN HEALTH
INFORMATION

97. Section 106 of the Act respecting the sharing of certain health information (chapter P-9.0001) is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) a person or body that may, in accordance with sections 67.2.1 to 67.2.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), use the information for study or research purposes or for the production of statistics in the health and social services field.”

98. Section 107 of the Act is repealed.

ACT TO PREVENT AND FIGHT SEXUAL VIOLENCE IN HIGHER
EDUCATION INSTITUTIONS

99. Section 4 of the Act to prevent and fight sexual violence in higher education institutions (chapter P-22.1) is amended by adding the following paragraph at the end:

“At the request of a person who has filed a complaint, the educational institution must communicate to the person the information relating to the follow-up that has been given to the complaint, namely, whether or not a penalty has been imposed as well as the details and terms of the penalty, if applicable.”

ACT RESPECTING THE PROTECTION OF PERSONAL INFORMATION IN THE PRIVATE SECTOR

100. Section 1 of the Act respecting the protection of personal information in the private sector (chapter P-39.1) is amended

(1) by inserting “, whether the enterprise keeps the information itself or through the agency of a third person,” after “information” in the second paragraph;

(2) by inserting “and to that held by a political party, an independent Member or an independent candidate to the extent provided for by the Election Act (chapter E-3.3)” after “(chapter C-26)” in the third paragraph;

(3) by adding the following sentence at the end of the fifth paragraph: “Nor do they apply to personal information concerning the performance of duties within an enterprise by the person concerned, such as the person’s name, title and duties, as well as the address, email address and telephone number of the person’s place of work.”

101. The Act is amended by inserting the following section after section 1:

“**1.1.** For the purposes of this Act, any person who collects personal information relating to another person for a serious and legitimate reason is deemed to be establishing a file within the meaning of the Civil Code and the rights concerning such a file conferred by articles 35 to 40 of that Code apply to the personal information collected.”

102. Section 2 of the Act is amended by inserting “directly or indirectly” before “allows”.

103. The Act is amended by inserting the following division after section 3:

“DIVISION I.1

“RESPONSIBILITIES RELATING TO PROTECTION OF PERSONAL INFORMATION

“**3.1.** Any person carrying on an enterprise is responsible for protecting the personal information held by the person.

Within the enterprise, the person exercising the highest authority shall see to ensuring that this Act is implemented and complied with. That person shall exercise the function of person in charge of the protection of personal information; he may delegate all or part of that function in writing to any person.

The title and contact information of the person in charge of the protection of personal information must be published on the enterprise's website or, if the enterprise does not have a website, be made available by any other appropriate means.

“3.2. Any person carrying on an enterprise must establish and implement governance policies and practices regarding personal information that ensure the protection of such information. Such policies and practices must, in particular, provide a framework for the keeping and destruction of the information, define the roles and responsibilities of the members of its personnel throughout the life cycle of the information and provide a process for dealing with complaints regarding the protection of the information. The policies and practices must also be proportionate to the nature and scope of the enterprise's activities and be approved by the person in charge of the protection of personal information.

Detailed information about those policies and practices, in particular as concerns the content required under the first paragraph, must be published in simple and clear language on the enterprise's website or, if the enterprise does not have a website, made available by any other appropriate means.

“3.3. Any person carrying on an enterprise must conduct a privacy impact assessment for any project to acquire, develop or overhaul an information system or electronic service delivery system involving the collection, use, communication, keeping or destruction of personal information.

For the purposes of such an assessment, the person must consult the person in charge of the protection of personal information within the enterprise from the outset of the project.

The person must also ensure that the project allows computerized personal information collected from the person concerned to be communicated to him in a structured, commonly used technological format.

The conduct of a privacy impact assessment under this Act must be proportionate to the sensitivity of the information concerned, the purposes for which it is to be used, the quantity and distribution of the information and the medium on which it is stored.

“3.4. The person in charge of the protection of personal information may, at any stage of a project referred to in section 3.3, suggest personal information protection measures applicable to the project, such as

(1) the appointment of a person to be responsible for implementing the personal information protection measures;

(2) measures to protect the personal information in any document relating to the project;

(3) a description of the project participants' responsibilities with regard to the protection of personal information; or

(4) training activities for project participants on the protection of personal information.

“3.5. Any person carrying on an enterprise who has cause to believe that a confidentiality incident involving personal information the person holds has occurred must take reasonable measures to reduce the risk of injury and to prevent new incidents of the same nature.

If the incident presents a risk of serious injury, the person carrying on an enterprise must promptly notify the Commission d'accès à l'information established by section 103 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1). He must also notify any person whose personal information is concerned by the incident, failing which the Commission may order him to do so. He may also notify any person or body that could reduce the risk, by communicating to the person or body only the personal information necessary for that purpose without the consent of the person concerned. In the latter case, the person in charge of the protection of personal information must record the communication of the information.

Despite the second paragraph, a person whose personal information is concerned by the incident need not be notified so long as doing so could hamper an investigation conducted by a person or body responsible by law for the prevention, detection or repression of crime or statutory offences.

A government regulation may determine the content and terms of the notices provided for in this section.

“3.6. For the purposes of this Act, “confidentiality incident” means

(1) access not authorized by law to personal information;

(2) use not authorized by law of personal information;

(3) communication not authorized by law of personal information; or

(4) loss of personal information or any other breach of the protection of such information.

“3.7. In assessing the risk of injury to a person whose personal information is concerned by a confidentiality incident, a person carrying on an enterprise must consider, in particular, the sensitivity of the information concerned, the

anticipated consequences of its use and the likelihood that such information will be used for injurious purposes. The person must also consult the person in charge of the protection of personal information within the enterprise.

“3.8. A person carrying on an enterprise must keep a register of confidentiality incidents. A government regulation may determine the content of the register.

A copy of the register must be sent to the Commission at its request.”

104. Section 4 of the Act is replaced by the following sections:

“4. Any person carrying on an enterprise who, for a serious and legitimate reason, collects personal information on another person must determine the purposes for collecting the information before doing so.

“4.1. The personal information concerning a minor under 14 years of age may not be collected from him without the consent of the person having parental authority or of the tutor, unless collecting the information is clearly for the minor’s benefit.”

105. Section 5 of the Act is amended by replacing the first paragraph by the following paragraph:

“Any person collecting personal information on another person may collect only the information necessary for the purposes determined before collecting it.”

106. Section 7 of the Act is amended by replacing the first two paragraphs by the following paragraph:

“Any person collecting personal information from another person carrying on an enterprise must, at the request of the person concerned, inform the latter of the source of the information.”

107. Section 8 of the Act is replaced by the following sections:

“8. Any person who collects personal information from the person concerned must, when the information is collected and subsequently on request, inform that person

- (1) of the purposes for which the information is collected;
- (2) of the means by which the information is collected;
- (3) of the rights of access and rectification provided by law; and

(4) of the person’s right to withdraw consent to the communication or use of the information collected.

If applicable, the person concerned is informed of the name of the third person for whom the information is being collected, the name of the third persons or categories of third persons to whom it is necessary to communicate the information for the purposes referred to in subparagraph 1 of the first paragraph, and the possibility that the information could be communicated outside Québec.

On request, the person concerned is also informed of the personal information collected from him, the categories of persons who have access to the information within the enterprise, the duration of the period of time the information will be kept, and the contact information of the person in charge of the protection of personal information.

The information must be provided to the person concerned in clear and simple language, regardless of the means used to collect the personal information.

“8.1. In addition to the information that must be provided in accordance with section 8, any person who collects personal information from the person concerned using technology that includes functions allowing the person concerned to be identified, located or profiled must first inform the person

(1) of the use of such technology; and

(2) of the means available to activate the functions that allow a person to be identified, located or profiled.

“Profiling” means the collection and use of personal information to assess certain characteristics of a natural person, in particular for the purpose of analyzing that person’s work performance, economic situation, health, personal preferences, interests or behaviour.

“8.2. Any person who collects personal information through technological means must publish on the enterprise’s website, if applicable, a confidentiality policy drafted in clear and simple language and disseminate it by any appropriate means to reach the persons concerned. The person must do the same for the notice required for any amendment to such a policy.

“8.3. Any person who provides his personal information in accordance with section 8 consents to its use and its communication for the purposes referred to in subparagraph 1 of the first paragraph of that section.”

108. The Act is amended by inserting the following section after section 9:

“9.1. Any person carrying on an enterprise who collects personal information when offering to the public a technological product or service having privacy settings must ensure that those settings provide the highest level of confidentiality by default, without any intervention by the person concerned.

The first paragraph does not apply to privacy settings for browser cookies.”

109. Section 11 of the Act is amended

- (1) by replacing “file” by “personal information”;
- (2) by adding the following paragraph at the end:

“The information used to make such a decision is kept for at least one year following the decision.”

110. Sections 12 to 14 of the Act are replaced by the following sections:

12. Unless the person concerned gives his consent, personal information may not be used within the enterprise except for the purposes for which it was collected. Such consent must be given expressly when it concerns sensitive personal information.

Personal information may, however, be used for another purpose without the consent of the person concerned, but only

- (1) if it is used for purposes consistent with the purposes for which it was collected;
- (2) if it is clearly used for the benefit of the person concerned;
- (3) if its use is necessary for the purpose of preventing and detecting fraud or of assessing and improving protection and security measures;
- (4) if its use is necessary for the purpose of providing or delivering a product or providing a service requested by the person concerned; or
- (5) if its use is necessary for study or research purposes or for the production of statistics and if the information is de-identified.

In order for a purpose to be consistent within the meaning of subparagraph 1 of the second paragraph, it must have a direct and relevant connection with the purposes for which the information was collected. However, commercial or philanthropic prospection may not be considered a consistent purpose.

For the purposes of this Act, personal information is

- (1) de-identified if it no longer allows the person concerned to be directly identified;
- (2) sensitive if, due to its nature, in particular its medical, biometric or otherwise intimate nature, or the context of its use or communication, it entails a high level of reasonable expectation of privacy.

Every person carrying on an enterprise who uses de-identified information must take reasonable measures to limit the risk of someone identifying a natural person using de-identified information.

“12.1. Any person carrying on an enterprise who uses personal information to render a decision based exclusively on an automated processing of such information must inform the person concerned accordingly not later than at the time it informs the person of the decision.

He must also inform the person concerned, at the latter’s request,

- (1) of the personal information used to render the decision;
- (2) of the reasons and the principal factors and parameters that led to the decision; and
- (3) of the right of the person concerned to have the personal information used to render the decision corrected.

The person concerned must be given the opportunity to submit observations to a member of the personnel of the enterprise who is in a position to review the decision.

“13. No person may communicate to a third person the personal information he holds on another person, unless the person concerned consents to, or this Act provides for, such communication.

Such consent must be given expressly when it concerns sensitive personal information.

“14. Consent under this Act must be clear, free and informed and be given for specific purposes. It must be requested for each such purpose, in clear and simple language. If the request for consent is made in writing, it must be presented separately from any other information provided to the person concerned. If the person concerned so requests, assistance is provided to help him understand the scope of the consent requested.

The consent of a minor under 14 years of age is given by the person having parental authority or by the tutor. The consent of a minor 14 years of age or over is given by the minor, by the person having parental authority or by the tutor.

Consent is valid only for the time necessary to achieve the purposes for which it was requested.

Consent not given in accordance with this Act is without effect.”

III. Section 17 of the Act is replaced by the following section:

“17. Before communicating personal information outside Québec, a person carrying on an enterprise must conduct a privacy impact assessment. The person must, in particular, take into account

- (1) the sensitivity of the information;
- (2) the purposes for which it is to be used;
- (3) the protection measures, including those that are contractual, that would apply to it; and
- (4) the legal framework applicable in the State in which the information would be communicated, including the personal information protection principles applicable in that State.

The information may be communicated if the assessment establishes that it would receive adequate protection, in particular in light of generally recognized principles regarding the protection of personal information. The communication of the information must be the subject of a written agreement that takes into account, in particular, the results of the assessment and, if applicable, the terms agreed on to mitigate the risks identified in the assessment.

The same applies where the person carrying on an enterprise entrusts a person or body outside Québec with the task of collecting, using, communicating or keeping such information on his behalf.

This section does not apply to a communication of information under subparagraph 7 of the first paragraph of section 18.”

II2. Section 18 of the Act is amended

- (1) in the first paragraph,
 - (a) by striking out “contained in a file” in the introductory clause;
 - (b) by inserting “person or” before “body responsible” in subparagraph 3;
 - (c) by inserting the following subparagraph after subparagraph 7:
“(7.1) to a person or body in accordance with sections 18.1 to 18.4;”;
 - (d) by replacing “is authorized to use” in subparagraph 8 by “may use”;
 - (e) by striking out subparagraph 10;

- (2) in the second paragraph,
- (a) by replacing “10” by “9.1”;
- (b) by striking out the last sentence.

113. Section 18.1 of the Act is amended

- (1) by striking out “included in a file” in the first paragraph;
- (2) by striking out the last sentence of the fourth paragraph.

114. Section 18.2 of the Act is amended by striking out “contained in a file” in the first paragraph.

115. The Act is amended by inserting the following sections after section 18.2:

“18.3. A person carrying on an enterprise may, without the consent of the person concerned, communicate personal information to any person or body if the information is necessary for carrying out a mandate or performing a contract of enterprise or for services entrusted to that person or body by the person carrying on an enterprise.

In such a case, the person carrying on an enterprise must

- (1) entrust the mandate or contract in writing; and
- (2) specify in the mandate or contract the measures the mandatary or the person performing the contract must take to protect the confidentiality of the personal information communicated, to ensure that the information is used only for carrying out the mandate or performing the contract and to ensure that the mandatary or person does not keep the information after the expiry of the mandate or contract. A person or body carrying out a mandate or performing a contract of enterprise or for services referred to in the first paragraph must notify the person in charge of the protection of personal information without delay of any violation or attempted violation by any person of any obligation concerning the confidentiality of the information communicated, and must also allow the person in charge of the protection of personal information to conduct any verification relating to confidentiality requirements.

Subparagraph 2 of the second paragraph does not apply if the mandatary or the person performing the contract is a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) or a member of a professional order.

“18.4. Where the communication of personal information is necessary for concluding a commercial transaction to which a person carrying on an enterprise intends to be a party, the person may communicate such information, without the consent of the person concerned, to the other party to the transaction.

An agreement must first be entered into with the other party that stipulates, among other things, that the latter undertakes

- (1) to use the information only for concluding the commercial transaction;
- (2) not to communicate the information without the consent of the person concerned, unless authorized to do so by this Act;
- (3) to take the measures required to protect the confidentiality of the information; and
- (4) to destroy the information if the commercial transaction is not concluded or if using the information is no longer necessary for concluding the commercial transaction.

Where the commercial transaction has been concluded and the other party wishes to continue using the information or to communicate it, that party may use or communicate it only in accordance with this Act. Within a reasonable time after the commercial transaction is concluded, that party must notify the person concerned that it now holds personal information concerning him because of the transaction.

For the purposes of this section, “commercial transaction” means the alienation or leasing of all or part of an enterprise or of its assets, a modification of its legal structure by merger or otherwise, the obtaining of a loan or any other form of financing by the enterprise or of a security taken to guarantee any of its obligations.”

116. Section 19 of the Act is amended by replacing “the file held” in the first paragraph by “the personal information held”.

117. Section 20 of the Act is replaced by the following section:

“20. In the carrying on of an enterprise, authorized employees or agents may have access to personal information without the consent of the person concerned only if the information is needed for the performance of their duties.”

118. Section 21 of the Act is replaced by the following sections:

“21. A person carrying on an enterprise may communicate personal information without the consent of the persons concerned to a person or body wishing to use the information for study or research purposes or for the production of statistics.

The information may be communicated if a privacy impact assessment concludes that

- (1) the objective of the study or research or of the production of statistics can be achieved only if the information is communicated in a form allowing the persons concerned to be identified;

(2) it is unreasonable to require the person or body to obtain the consent of the persons concerned;

(3) the objective of the study or research or of the production of statistics outweighs, with regard to the public interest, the impact of communicating and using the information on the privacy of the persons concerned;

(4) the personal information is used in such a manner as to ensure confidentiality; and

(5) only the necessary information is communicated.

“21.0.1. A person or body wishing to use personal information for study or research purposes or for the production of statistics must

(1) request it in writing;

(2) enclose a detailed presentation of the research activities with the request;

(3) state the grounds supporting fulfillment of the criteria set out in subparagraphs 1 to 5 of the second paragraph of section 21;

(4) mention all the persons and bodies to whom or which the person or body is making a similar request for the purposes of the same study or research or production of statistics;

(5) if applicable, describe the different technologies that will be used to process the information; and

(6) if applicable, send the documented decision of a research ethics committee relating to the study or research or the production of statistics.

“21.0.2. A person who communicates personal information in accordance with section 21 must first enter into an agreement with the person or body to whom or which the information is to be sent that stipulates, among other things, that the information

(1) may be made accessible only to persons who need to know it to exercise their functions and who have signed a confidentiality agreement;

(2) may not be used for purposes other than those specified in the detailed presentation of the research activities;

(3) may not be matched with any other information file that has not been provided for in the detailed presentation of the research activities; and

(4) may not be communicated, published or otherwise distributed in a form allowing the persons concerned to be identified.

The agreement must also

(1) specify the information that must be provided to the persons concerned if personal information concerning them is used to contact them to participate in the study or research;

(2) provide for measures for ensuring the protection of the personal information;

(3) determine a preservation period for the personal information;

(4) set out the obligation to notify the person who communicates the personal information of its destruction; and

(5) provide that the person who communicates the personal information and the Commission must be informed without delay

(a) of non-compliance with any condition set out in the agreement;

(b) of any failure to comply with the protection measures provided for in the agreement; and

(c) of any event that could breach the confidentiality of the information.

The agreement must be sent to the Commission and comes into force 30 days after it is received by the Commission.”

119. Sections 22 to 26 of the Act are replaced by the following:

“22. Any person carrying on an enterprise who uses personal information for commercial or philanthropic prospection purposes must identify himself to the person whom he is addressing and inform that person of his right to withdraw his consent to the personal information concerning him being used for such purposes.

If the person concerned withdraws his consent regarding such use, the personal information must cease to be used for those purposes.

“§3. —*Destruction or anonymization*

“23. Where the purposes for which personal information was collected or used are achieved, the person carrying on an enterprise must destroy the information, or anonymize it to use it for serious and legitimate purposes, subject to any preservation period provided for by an Act.

For the purposes of this Act, information concerning a natural person is anonymized if it is, at all times, reasonably foreseeable in the circumstances that it irreversibly no longer allows the person to be identified directly or indirectly.

Information anonymized under this Act must be anonymized according to generally accepted best practices and according to the criteria and terms determined by regulation.”

120. Section 27 of the Act is amended by replacing the first paragraph by the following paragraphs:

“Every person carrying on an enterprise who holds personal information on another person must, at the request of the person concerned, confirm the existence of the personal information, communicate it to the person and allow him to obtain a copy of it.

At the applicant’s request, computerized personal information must be communicated in the form of a written and intelligible transcript.

Unless doing so raises serious practical difficulties, computerized personal information collected from the applicant, and not created or inferred using personal information concerning him, must, at his request, be communicated to him in a structured, commonly used technological format. The information must also be communicated, at the applicant’s request, to any person or body authorized by law to collect such information.”

121. Section 28 of the Act is replaced by the following sections:

“**28.** In addition to the rights provided under the first paragraph of article 40 of the Civil Code, any person may, if personal information concerning him is inaccurate, incomplete or equivocal, or if collecting, communicating or keeping it are not authorized by law, require that the information be rectified.

“**28.1.** The person to whom personal information relates may require any person carrying on an enterprise to cease disseminating that information or to de-index any hyperlink attached to his name that provides access to the information by a technological means, if the dissemination of the information contravenes the law or a court order.

The person may do likewise, or may require that the hyperlink providing access to the information be re-indexed, where the following conditions are met:

(1) the dissemination of the information causes the person concerned serious injury in relation to his right to the respect of his reputation or privacy;

(2) the injury is clearly greater than the interest of the public in knowing the information or the interest of any person in expressing himself freely; and

(3) the cessation of dissemination, re-indexation or de-indexation requested does not exceed what is necessary for preventing the perpetuation of the injury.

In assessing the criteria set out in the second paragraph, the following, in particular, must be taken into account:

- (1) the fact that the person concerned is a public figure;
- (2) the fact that the information concerns the person at the time the person is a minor;
- (3) the fact that the information is up to date and accurate;
- (4) the sensitivity of the information;
- (5) the context in which the information is disseminated;
- (6) the time elapsed between the dissemination of the information and the request made under this section; and
- (7) where the information concerns a criminal or penal procedure, the obtaining of a pardon or the application of a restriction on the accessibility of records of the courts of justice.

Sections 30, 32 and 34 apply, with the necessary modifications, to a request made under this section. When granting such a request, the person in charge of the protection of personal information shall attest, in his written reply under section 32, to the cessation of the dissemination of the personal information or to the de-indexation or the re-indexation of the hyperlink.”

122. Section 29 of the Act is amended by replacing both occurrences of “files” by “personal information”.

123. Section 30 of the Act is amended

(1) by replacing “or the person having parental authority even if the minor child is dead” in the first paragraph by “, the person having parental authority even if the minor child is deceased, or the spouse or a close relative of the deceased person in accordance with section 40.1”;

(2) by inserting the following paragraph after the first paragraph:

“Such a request must be addressed to the person in charge of the protection of personal information. If the request is not sufficiently precise or if a person requires it, the person in charge must assist in identifying the information sought.”;

(3) by replacing “correction” in the second paragraph in the French text by “rectification”.

124. Section 32 of the Act is amended by replacing the first paragraph by the following paragraph:

“The person in charge of the protection of personal information must reply in writing to the request for access or rectification, promptly and not later than 30 days after the date the request is received.”

125. Section 33 of the Act is amended by replacing “the personal information contained in a file” in the first paragraph by “personal information”.

126. Section 34 of the Act is replaced by the following section:

“**34.** The person in charge of the protection of personal information must give the reasons for any refusal to grant a request and indicate the provision of law on which the refusal is based, the remedies available to the applicant under this Act and the time limit for exercising them. If the applicant so requests, the person in charge must also help him understand the refusal.”

127. Section 35 of the Act is amended by replacing “the person holding a file” and “that personal information has been deleted” by “the person in charge of the protection of personal information” and “of the deletion of personal information”, respectively.

128. Section 40 of the Act is amended by striking out “who holds a file on another person”.

129. The Act is amended by inserting the following section after section 40:

“**40.1.** A person carrying on an enterprise may communicate personal information that he holds concerning a deceased person to the spouse or a close relative of the person if knowledge of the information could help the applicant in the grieving process and if the deceased person did not record in writing his refusal to grant such a right of access.”

130. Section 41 of the Act is amended

- (1) by replacing “A” by “Subject to section 40.1, a”;
- (2) by striking out “who holds a file on another person”.

131. Section 42 of the Act is amended by replacing “25” by “28.1”.

132. Section 46 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “The person may also request the Commission to limit the scope of the applicant’s request or extend the time limit within which he must reply.”;

(2) by adding the following paragraph at the end:

“A request made under the first paragraph must be sent to the Commission within the same time limit as would be applicable to the processing of a request under section 32, from the date the applicant’s most recent request was received.”

133. Section 52 of the Act is amended by adding the following paragraph at the end:

“In such cases, the Commission may prohibit a person from bringing an application except with the authorization of and subject to the conditions determined by the chair of the Commission. It may, in the same manner, prohibit a person from presenting a pleading in an ongoing proceeding.”

134. Section 53 of the Act is amended by replacing “holding the file” and “that the file” by “holding the personal information” and “that it”, respectively.

135. Section 56 of the Act is repealed.

136. Section 58 of the Act is replaced by the following section:

“58. A decision of the Commission prescribing a particular course of action to a party is enforceable 30 days after its receipt by the parties.

A decision prohibiting a course of action to a party is enforceable from its delivery to the party concerned.

From the time a decision becomes enforceable, a certified copy of the decision may be filed by the Commission or a party in the office of the clerk of the Superior Court of the district of Montréal or Québec or of the district where the head office, business establishment or residence of a party is situated.

The filing confers on the decision the same force and effect as a judgment of the Superior Court.”

137. The heading of subdivision 3 of Division V of the Act is amended by adding “*and contestation*” at the end.

138. Section 61 of the Act is amended by adding the following paragraph at the end:

“The person may also contest before a judge of the Court of Québec an order issued by the Commission’s oversight division.”

139. Section 63 of the Act is amended

(1) by replacing “the date the parties receive the final decision” in the second paragraph by “notification of the final decision”;

(2) by adding the following paragraph at the end:

“The proceeding to contest an order issued by the Commission’s oversight division is filed at the office of the Court of Québec within 30 days after notification of the order and must specify the questions which ought to be examined.”

140. Section 64 of the Act is amended by adding the following paragraph at the end:

“The filing of the proceeding to contest an order issued by the Commission’s oversight division does not suspend the execution of the order. However, on a motion heard and judged on an urgent basis, a judge of the Court of Québec may order otherwise because of the urgency of the situation or the risk of serious and irreparable injury.”

141. Section 65 of the Act is amended

(1) by replacing “contested decision and the documents related to the contestation” in the second paragraph by “decision appealed from and the accompanying documents”;

(2) by adding the following paragraph at the end:

“The contestation of an order issued by the Commission’s oversight division must be served on the Commission and, if applicable, on the other parties, within 10 days after its filing at the office of the Court of Québec. The secretary of the Commission shall send a copy of the contested order and the accompanying documents to the office of the Court to serve as a joint record.”

142. Section 67 of the Act is amended by adding the following paragraph at the end:

“The contestation is governed by the rules of the Code of Civil Procedure that are applicable in first instance.”

143. Section 71 of the Act is amended by inserting “, and that it is communicated in accordance with this Act” at the end.

144. Section 72 of the Act is amended

(1) by replacing subparagraphs 1 to 3 of the first paragraph by the following subparagraphs:

“(1) the name, address and email address of the agent and, in the case of a legal person, the address of its head office and the names and addresses of its directors;

“(2) the address, email address and telephone number of each establishment of the agent in Québec;

“(3) the title and contact information of the person in charge of the protection of personal information;

“(4) the method of operation provided for in section 71;

“(5) the rules of conduct provided for in section 78; and

“(6) the other measures taken to ensure the confidentiality and security of personal information in accordance with this Act.”;

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

“Every personal information agent must inform the Commission of any change in the information referred to in the first paragraph no later than 30 days following the change. If applicable, the agent must also promptly inform the Commission of the expected termination of the agent’s activities.”

145. Section 74 of the Act is replaced by the following section:

“**74.** The Commission shall keep a current register of personal information agents containing, for each agent, the agent’s name, address and email address, and the title and contact information of the person in charge of the protection of personal information.”

146. Section 75 of the Act is amended by adding the following sentence at the end of the first paragraph: “It may also be consulted on the Commission’s website.”

147. Section 76 of the Act is repealed.

148. Sections 78 and 79 of the Act are replaced by the following sections:

“**78.** Every personal information agent must establish and apply within his enterprise rules of conduct allowing any person to whom personal information held by the agent relates to have access to the information according to a procedure that ensures the protection of the information and to cause the information to be rectified.

“**79.** Every personal information agent must inform the public

(1) of the fact that the agent holds personal information on other persons, that he gives communication of credit reports bearing on the character, reputation or solvency of the persons to whom the personal information relates to persons with whom he is bound by contract, and that he receives from the latter personal information relating to other persons;

(2) of the rights of access and rectification that the persons concerned may exercise under this Act in respect of the personal information the agent holds; and

(3) of the information provided for in subparagraphs 3 to 6 of the first paragraph of section 72.

The information must be published on the personal information agent's website, or, if the agent does not have a website, made available by any other appropriate means.

“79.1. Despite section 23, a personal information agent must destroy personal information collected more than seven years earlier.

This section does not apply to personal information in a file established for the purposes of an inquiry to prevent, detect or repress a crime or statutory offence.”

149. Section 80 of the Act is amended by replacing “in sections 21 and” by “in section”.

150. Section 80.1 of the Act is amended

(1) in the first paragraph,

(a) by inserting “functions and” after “exercise the”;

(b) by replacing “21, 21.1, 72, 81, 83, 84” by “21.1, 72, 80.2, 81, 81.3, 81.4, 83, 84, 92”;

(2) by replacing “21, 21.1” in the second paragraph by “21.1, 80.2”.

151. The Act is amended by inserting the following section after section 80.1:

“80.1.1. For the purposes of subdivisions 4.1 and 5, a political party is considered a natural person.”

152. Section 81 of the Act is amended

(1) by replacing “an interested” by “a”;

(2) by adding the following sentence at the end: “A complaint may be filed anonymously.”

153. The Act is amended by inserting the following sections after section 81:

“81.1. It is forbidden to take a reprisal against a person on the ground that the person has, in good faith, filed a complaint with the Commission or cooperated in an investigation.

It is also forbidden to threaten to take a reprisal against a person to dissuade him from filing a complaint or cooperating in an investigation.

“81.2. The demotion, suspension, dismissal or transfer of a person or any other disciplinary measure or measure that adversely affects a person's employment or conditions of employment is presumed to be a reprisal within the meaning of section 81.1.

“81.3. The Commission may, by a formal demand notified by any appropriate method, require any person, whether subject to this Act or not, to file, within a reasonable time specified in the demand, any information or document to verify compliance with this Act or the regulations.

The person to whom the demand is made shall comply with it within the specified time regardless of whether the person has already filed such information or documents pursuant to a similar demand or pursuant to an obligation under this Act or the regulations.

“81.4. The Commission may, when a confidentiality incident is brought to its attention, order any person, after giving him the opportunity to submit observations, to take any measure to protect the rights of the persons concerned that are granted by this Act, for the time and on the conditions the Commission determines. It may, in particular, order that the personal information involved be returned to the person carrying on an enterprise or destroyed.

If a person to whom an order applies was not given prior notice because, in the opinion of the Commission, urgent action is required or there is a danger of irreparable injury being caused, the person may, within the time specified in the order, submit observations so that the order may be reviewed by the Commission.”

154. Section 83 of the Act is amended

(1) by adding the following paragraph before the first paragraph:

“The inquiries of the Commission are non-adversary investigations.”;

(2) by inserting “within the reasonable time limit the Commission specifies” at the end of the first paragraph;

(3) by striking out the second paragraph.

155. The Act is amended by inserting the following section after section 83:

“83.1. Every person carrying on an enterprise must, at the request of the Commission, provide it with any information it requires on the carrying out of this Act.”

156. Sections 86 and 87 of the Act are replaced by the following sections:

“86. An order issued by the Commission’s oversight division becomes enforceable in the same manner as a decision referred to in section 58.

“87. A person directly interested may contest an order issued by the Commission’s oversight division.

The contestation is subject to the rules set out in sections 61 to 69.”

157. Section 88 of the Act is amended by replacing “2011” in the first paragraph by “2026”.

158. Section 90 of the Act is amended by replacing subparagraph 3 of the first paragraph by the following subparagraphs:

“(3) determine the content and terms of the notices provided for in section 3.5;

“(3.1) determine the content of the register provided for in section 3.8;

“(3.2) for the purposes of section 23, determine the criteria and terms applicable to the anonymization of personal information;

“(3.3) determine the cases in which a recovery charge is payable under section 90.17, as well as the conditions of payment and the amount payable;”.

159. The Act is amended by inserting the following subdivision after section 90:

“§4.1.—*Monetary administrative penalties*

“**90.1.** A monetary administrative penalty may be imposed by a person designated by the Commission, but who is not a member of any of its divisions, on anyone who

(1) does not inform the persons concerned in accordance with sections 7 and 8;

(2) collects, uses, communicates, keeps or destroys personal information in contravention of the law;

(3) does not report, where required to do so, a confidentiality incident to the Commission or to the persons concerned;

(4) does not take the security measures necessary to ensure the protection of the personal information in accordance with section 10;

(5) does not inform the person concerned by a decision based exclusively on an automated process or does not give the person an opportunity to submit observations, in contravention of section 12.1; or

(6) is a personal information agent and contravenes any of sections 70, 70.1, 71, 72, 78, 79 and 79.1.

Following a failure referred to in the first paragraph, a person may, at any time, enter into an undertaking with the Commission to take the measures necessary to remedy the failure or mitigate its consequences. The undertaking must identify the acts or omissions constituting a failure and the provisions

involved. It may also include the conditions the Commission considers necessary and contain a requirement to pay a sum of money.

If the undertaking is accepted by the Commission and is complied with, no monetary administrative penalty may be imposed on the person carrying on an enterprise with regard to the acts or omissions mentioned in the undertaking.

“90.2. The Commission shall develop and make public a general framework for the application of monetary administrative penalties and shall specify in the framework the following elements in particular:

(1) the purpose of the penalties, such as urging a person carrying on an enterprise to rapidly take the measures required to remedy the failure and deter repetition of such failures;

(2) the criteria that must guide designated persons in the decision to impose a penalty when a failure occurs and in the determination of the amount of the penalty, including

(a) the nature, seriousness, repetitiveness and duration of the failure;

(b) the sensitivity of the personal information concerned by the failure;

(c) the number of persons concerned by the failure and the risk of injury to which they are exposed;

(d) the measures taken by the person in default to remedy the failure or mitigate its consequences;

(e) the degree of cooperation provided to the Commission to remedy the failure or mitigate its consequences;

(f) the compensation offered by the person in default, as restitution, to every person concerned by the failure; and

(g) the ability to pay of the person in default, given such considerations as the person’s assets, turnover and revenues;

(3) the circumstances in which priority will be given to penal proceedings; and

(4) the other terms regarding the imposition of such a penalty.

“90.3. When a failure referred to in section 90.1 has occurred, a notice of non-compliance may be notified to the person in default to urge him to take, without delay, the measures required to remedy the failure. The notice must mention the fact that the failure could give rise to a monetary administrative penalty or penal sanctions, among other things.

“90.4. The designated person must, before imposing a monetary administrative penalty, notify the notice of non-compliance referred to in section 90.3 to the person in default and give the person an opportunity to submit observations and produce any documents to complete the record.

“90.5. A monetary administrative penalty is imposed on the person in default by notification of a notice of claim setting out the amount of the claim, the reasons for it, the time from which it bears interest, the right to apply for a review of the decision, the right to contest the review decision before the Court of Québec and the time limit for bringing such proceedings.

The notice of claim must also include information on the procedure for recovery of the amount owing, in particular with regard to the issue of a recovery certificate under section 90.14 and its effects. The person must also be advised that the facts on which the claim is founded may result in penal proceedings.

The amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), from the 31st day after notification of the notice.

The notification of a notice of claim interrupts the prescription provided for in the Civil Code with regard to the recovery of the amount owing.

“90.6. The person in default may apply to the Commission in writing for a review of the decision to impose a monetary administrative penalty, within 30 days after notification of the notice of claim.

A member assigned to the Commission’s oversight division is responsible for reviewing the decision.

“90.7. The application for review must be dealt with promptly. The review decision is rendered after giving the person in default an opportunity to submit observations and produce any documents to complete the record. The decision may confirm, quash or vary the decision under review.

“90.8. The review decision must be written in clear and concise terms, with reasons given, must be notified to the applicant and must state the applicant’s right to contest the decision before the Court of Québec and the time limit for bringing such a proceeding.

If the review decision is not rendered within 30 days after the application is received or, if applicable, after the time granted to the applicant to submit observations or produce documents, the interest provided for in the first paragraph of section 90.5 on the amount owing is suspended until the decision is rendered.

“90.9. A review decision confirming or amending the decision to impose a monetary administrative penalty may be contested before the Court of Québec within 30 days after notification of the contested decision.

The contestation is subject to the rules set out in sections 61 to 69, with the necessary modifications.

“90.10. The imposition of a monetary administrative penalty is prescribed two years from the date of the failure to comply with the Act.

“90.11. No monetary administrative penalty may be imposed on a person for a failure to comply with this Act if a statement of offence has already been served on the person for a failure to comply with the same provision on the same day, based on the same facts.

“90.12. The maximum amount of the monetary administrative penalty is \$50,000 in the case of a natural person and, in all other cases, \$10,000,000 or, if greater, the amount corresponding to 2% of worldwide turnover for the preceding fiscal year.

“90.13. The debtor and the Commission may enter into a payment agreement with regard to the amount owing. Such an agreement, or the payment of the amount owing, does not constitute, for the purposes of penal proceedings or any other administrative penalty under this Act, an acknowledgement of the facts giving rise to it.

“90.14. If the amount owing is not paid in its entirety or the payment agreement is not adhered to, the Commission may issue a recovery certificate upon the expiry of the time for applying for a review of the decision imposing the monetary administrative penalty, upon the expiry of the time for contesting the review decision before the Court of Québec or upon the expiry of 30 days after the final decision of the Court confirming all or part of the decision imposing the penalty or the review decision, as applicable.

However, a recovery certificate may be issued before the expiry of the time referred to in the first paragraph if the Commission is of the opinion that the debtor is attempting to evade payment.

A recovery certificate must state the debtor’s name and address and the amount of the debt.

“90.15. Once a recovery certificate has been issued, the Minister of Revenue applies, in accordance with section 31 of the Tax Administration Act (chapter A-6.002), any refund owed to a person under a fiscal law to the payment of an amount owed by that person under this Act.

The allocation interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

“90.16. Upon the filing of the recovery certificate at the office of the competent court, together with a copy of the final decision stating the amount of the debt, the decision becomes enforceable as if it were a final judgment of that court not subject to appeal, and has all the effects of such a judgment.

“**90.17.** The debtor is required to pay a recovery charge in the cases, under the conditions and in the amount determined by regulation.”

160. Sections 91 to 92.1 of the Act are replaced by the following sections:

“**91.** Anyone who

(1) collects, uses, communicates, keeps or destroys personal information in contravention of the law,

(2) fails to report, where required to do so, a confidentiality incident to the Commission or to the persons concerned,

(3) contravenes the prohibition set out in section 8.4,

(4) does not take the security measures necessary to ensure the protection of the personal information in accordance with section 10,

(5) identifies or attempts to identify a natural person using de-identified information without the authorization of the person holding the information or using anonymized information,

(6) is a personal information agent and contravenes any of sections 70, 70.1, 71, 72, 78, 79 and 79.1,

(7) impedes the progress of an inquiry or inspection of the Commission or the hearing of an application by the Commission by providing it with false or inaccurate information, by omitting to provide information it requires or otherwise,

(8) contravenes section 81.1,

(9) refuses or neglects to comply, within the specified time, with a demand made under section 81.3, or

(10) fails to comply with an order of the Commission

commits an offence and is liable to a fine of \$5,000 to \$100,000 in the case of a natural person and, in all other cases, of \$15,000 to \$25,000,000, or, if greater, the amount corresponding to 4% of worldwide turnover for the preceding fiscal year.

“**92.** The Commission may, in accordance with article 10 of the Code of Penal Procedure (chapter C-25.1), institute penal proceedings for an offence under this division.

“**92.1.** In the case of a subsequent offence, the fines under this division are doubled.

“92.2. All penal proceedings must be instituted within five years of the commission of the offence.

“92.3. In determining the penalty, the judge takes into account the following factors, among others:

- (1) the nature, seriousness, repetitiveness and duration of the offence;
- (2) the sensitivity of the personal information concerned by the offence;
- (3) whether the offender acted intentionally or was negligent or reckless;
- (4) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;
- (5) the offender’s attempts to cover up the offence or failure to try to mitigate its consequences;
- (6) whether the offender failed to take reasonable measures to prevent the commission of the offence;
- (7) whether the offender obtained or intended to obtain an increase in revenues or a decrease in expenses by committing the offence or by omitting to take measures to prevent it; and
- (8) the number of persons concerned by the offence and the risk of injury to which they are exposed.”

161. The Act is amended by inserting the following after section 93:

“§6. —*Damages*

“93.1. Where the unlawful infringement of a right conferred by this Act or by articles 35 to 40 of the Civil Code causes an injury and the infringement is intentional or results from a gross fault, the court shall award punitive damages of not less than \$1,000.”

ANIMAL HEALTH PROTECTION ACT

162. Section 11.3 of the Animal Health Protection Act (chapter P-42) is amended by replacing the last paragraph by the following paragraph:

“The agreements must be sent to the Commission d’accès à l’information and come into force 30 days after they are received by the Commission.”

163. Section 22.4 of the Act is amended by replacing the last paragraph by the following paragraph:

“The agreements must be sent to the Commission d’accès à l’information and come into force 30 days after they are received by the Commission.”

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

164. Section 101 of the Act respecting the legal publicity of enterprises (chapter P-44.1) is amended, in the second paragraph,

(1) by striking out “and 5”;

(2) by replacing “section 67 or” by “any of sections 67, 67.2.1 and”.

165. Section 121 of the Act is amended, in subparagraph 2 of the third paragraph,

(1) by striking out “or 5”;

(2) by replacing “section 67 or” by “any of sections 67, 67.2.1 and”.

ACT RESPECTING THE RÉGIE DE L’ASSURANCE MALADIE DU QUÉBEC

166. Section 2 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) is amended by replacing “pursuant to an agreement subject to section 70 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)” in the fourth paragraph by “, pursuant to an agreement sent to the Commission d’accès à l’information,”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

167. Section 223 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by replacing “67 to 70” in the second paragraph by “67 to 68”.

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

168. Section 175 of the Act respecting occupational health and safety (chapter S-2.1) is amended

(1) by striking out “and notwithstanding subparagraph 5 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)” in the first paragraph;

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

“The authorization is granted in accordance with sections 67.2.1 to 67.2.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).”

PUBLIC HEALTH ACT

169. Section 36 of the Public Health Act (chapter S-2.2) is amended by replacing “which is within the purview of the Commission d’accès à l’information” in the second paragraph by “which must be the subject of an agreement sent to the Commission d’accès à l’information”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

170. Section 19.2 of the Act respecting health services and social services (chapter S-4.2) is amended by replacing the first sentence of the second paragraph by the following sentence: “Before granting such authorization, the director must, however, ascertain that it is consistent with sections 67.2.1 to 67.2.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

171. Section 7 of the Act respecting health services and social services for Cree Native persons (chapter S-5) is amended, in the fourth paragraph,

(1) by striking out “, notwithstanding subparagraph 5 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).”;

(2) by replacing “that the criteria determined under section 125 of the Act are satisfied” by “that it is consistent with sections 67.2.1 to 67.2.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)”.

CREDIT ASSESSMENT AGENTS ACT

172. Section 108 of the Credit Assessment Agents Act (2020, chapter 21) is amended by renumbering section 8.1 of the Act respecting the protection of personal information in the private sector (chapter P-39.1) that it enacts, which becomes section 8.4.

173. Section 111 of the Act is repealed.

TRANSITIONAL AND FINAL PROVISIONS

174. Sections 64, 68 and 68.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), as they read on 22 September 2021, continue to apply to any agreement entered into in accordance with one of those sections before that date and still in force on 22 September 2023, until the expiry date of the agreement or until 22 September 2025, whichever occurs first.

175. The provisions of this Act come into force on 22 September 2023, except

(1) paragraph 2 of section 41 and sections 73, 157, 172 and 173, which come into force on 22 September 2021;

(2) sections 1, 3 and 7, subparagraph *c* of paragraph 2 of section 13, subparagraph *d* of that paragraph insofar as it concerns sections 63.8 and 67.2.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information, section 15 insofar as it enacts sections 63.8 to 63.11 of the Act respecting Access to documents held by public bodies and the Protection of personal information, section 23, section 24 insofar as it concerns section 67.2.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information, paragraph 2 of section 33, sections 36 to 40, paragraph 1 of section 41, sections 42 to 54 and 57 to 66, section 67, except subparagraphs 5 and 6.3 of the first paragraph of section 155 of the Act respecting Access to documents held by public bodies and the Protection of personal information, enacted by paragraph 2 of that section, sections 68, 79 to 81, 85, 90 to 92, 97 and 99, section 103 insofar as it enacts sections 3.1 and 3.5 to 3.8 of the Act respecting the protection of personal information in the private sector (chapter P-39.1), subparagraph *c* of paragraph 1 of section 112 insofar as it concerns section 18.4 of the Act respecting the protection of personal information in the private sector, subparagraph *d* of that paragraph, section 115 insofar as it enacts section 18.4 of the Act respecting the protection of personal information in the private sector, sections 118, 132, 133, 135 to 142, 149, 150 and 153 to 156, section 158 insofar as it enacts subparagraphs 3 and 3.1 of the first paragraph of section 90 of the Act respecting the protection of personal information in the private sector, and sections 164, 165, 168, 170 and 171, which come into force on 22 September 2022;

(3) section 30, and section 120 to the extent that it enacts the third paragraph of section 27 of the Act respecting the protection of personal information in the private sector, which come into force on 22 September 2024;

(4) section 160 insofar as it enacts paragraph 3 of section 91 of the Act respecting the protection of personal information in the private sector, which comes into force on the date of coming into force of section 108 of the Credit Assessment Agents Act (2020, chapter 21).

2021, chapter 26

AN ACT TO ESTABLISH A PERIMETER AROUND CERTAIN PLACES IN ORDER TO REGULATE DEMONSTRATIONS IN RELATION TO THE COVID-19 PANDEMIC

Bill 105

Introduced by Madam Geneviève Guilbault, Minister of Public Security

Introduced 23 September 2021

Passed in principle 23 September 2021

Passed 23 September 2021

Assented to 23 September 2021

Coming into force: 23 September 2021 and ceases to have effect on 23 October 2021.

However, the Government may, before the expiry date, extend the effect of the Act for a period of 30 days. On the same conditions, the Government may make any other extension.

Despite the preceding paragraphs, this Act may not have effect beyond the date on which the public health emergency, declared by Order in Council 177-2020 dated 13 March 2020 and renewed in accordance with section 119 of the Public Health Act (chapter S-2.2), ends.

Legislation amended: None

Explanatory notes

This Act proposes to regulate demonstrations in relation to the COVID-19 pandemic by prohibiting them within a 50-metre radius of the grounds of certain places, including places where COVID-19 testing or vaccination services are provided, facilities maintained by a health and social services institution, facilities of holders of a childcare centre or day care centre permit issued under the Educational Childcare Act and educational institutions providing preschool, elementary, secondary or college-level education. The Act also prohibits organizing or inciting anyone to organize such demonstrations.

The Act contains penal provisions for contravening its provisions and allows a judge of the Superior Court to grant an injunction to prevent any act prohibited by them.

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Explanatory notes (*cont'd*)

Lastly, the provisions of the Act will cease to have effect on 23 October 2021. However, the Act provides that the Government may, before the expiry date, extend the effect of the Act for a period of 30 days at a time. Nevertheless, it may not have effect beyond the date on which the public health emergency declared on 13 March 2020 ends.



Chapter 26

AN ACT TO ESTABLISH A PERIMETER AROUND CERTAIN PLACES IN ORDER TO REGULATE DEMONSTRATIONS IN RELATION TO THE COVID-19 PANDEMIC

[Assented to 23 September 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. No one may be less than 50 metres from the grounds of the following places in order to demonstrate, in any manner, in connection with health measures ordered under section 123 of the Public Health Act (chapter S-2.2), COVID-19 vaccination or any other recommendation issued by public health authorities in relation to the COVID-19 pandemic:

- (1) a place where COVID-19 testing or vaccination services are provided;
- (2) a facility maintained by a health and social services institution;
- (3) a facility of the holder of a childcare centre or day care centre permit issued under the Educational Childcare Act (chapter S-4.1.1); or
- (4) an educational institution providing preschool, elementary, secondary, vocational, adult or college-level education.

The prohibition under the first paragraph also applies within a 50-metre perimeter around any mobile clinic providing services referred to in subparagraph 1.

This section must not be interpreted as having the effect of prohibiting demonstrations in relation to the conditions of employment of the personnel of the places referred to in the first and second paragraphs.

2. No one may organize or incite anyone to organize a demonstration that would contravene section 1.

3. Anyone who contravenes the provisions of section 1 or 2 commits an offence and is liable to a fine of \$1,000 to \$6,000.

Anyone who, in connection with public health measures ordered under section 123 of the Public Health Act, COVID-19 vaccination or any other recommendation issued by public health authorities in relation to the COVID-19 pandemic, threatens or intimidates a person who is going to, trying to access or leaving a place referred to in section 1, commits an offence and is liable to a fine of \$2,000 to \$12,000.

For a subsequent offence, the fines prescribed in the first and second paragraphs are doubled.

4. A judge of the Superior Court may grant an injunction to prevent any act prohibited by section 1 or 2.

5. This Act comes into force on 23 September 2021 and ceases to have effect on 23 October 2021.

However, the Government may, before the expiry date, extend the effect of the Act for a period of 30 days. On the same conditions, the Government may make any other extension.

Despite the preceding paragraphs, this Act may not have effect beyond the date on which the public health emergency, declared by Order in Council 177-2020 dated 13 March 2020 and renewed in accordance with section 119 of the Public Health Act, ends.

2021, chapter 27

AN ACT TO MODERNIZE THE OCCUPATIONAL HEALTH AND SAFETY REGIME

Bill 59

Introduced by Mr. Jean Boulet, Minister of Labour, Employment and Social Solidarity

Introduced 27 October 2020

Passed in principle 16 February 2021

Passed 30 September 2021

Assented to 6 October 2021

Coming into force: 6 October 2021, except

(1) paragraphs 1 and 2 of section 1, paragraph 4 of that section insofar as it enacts the definition of “domestic worker”, paragraph 5 of that section, section 2, sections 4 to 6, 11, 22, 86, 87 and 89, section 110 insofar as it concerns paragraphs 2 and 3 of section 454.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), and paragraph 1 of section 113, which come into force on 6 April 2022;

(2) subparagraph *a* of paragraph 3 of section 1, paragraph 4 of that section insofar as it enacts the definition of “his employment”, sections 8, 10, 15 and 19, paragraph 2 of sections 23 and 25, sections 26 and 27, paragraph 1, subparagraph *a* of paragraph 2 and paragraph 3 of section 28, sections 29 and 31 to 34, paragraphs 1, 2 and 4 of section 36, section 37, subparagraph *b* of paragraph 1 and paragraph 2 of section 38, sections 39 to 43, section 44 insofar as it concerns the expression “job search support services and assistance services”, section 46, except paragraph 2 of that section, sections 47 to 49, paragraph 1 of section 50, sections 51, 52, 65 to 67, 69 and 75 to 85, and subparagraph *b* of paragraph 1 of section 109, which come into force on 6 October 2022;

(3) sections 101 to 105, 107, 108, 238 and 246 to 250, which come into force on 6 April 2023;

(4) sections 235 and 251, which come into force on 1 January 2022;

(5) sections 129 to 137, 213 and 214, paragraphs 1 and 2 of section 215, section 216, section 217 except insofar as it concerns the words “and mental”, sections 218, 220 to 223 and 225 to 228, paragraph 2 of section 229, section 230 insofar as it enacts sections 215.1 and 215.2 of the Act respecting occupational health and safety (chapter S-2.1), section 231, paragraphs 2 and 11 to 13 of section 232, paragraph 3 of section 233 insofar as it concerns the sections of Chapter XI of the

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Coming into force: *(cont'd)*

Act respecting occupational health and safety, section 243 insofar as it enacts the Regulation respecting prevention mechanisms specific to construction sites (2021, chapter 27, section 243), except sections 11, 14, 15 and 17 of that regulation, and sections 266, 267, 272 and 273, which come into force on 1 January 2023;

(6) section 224, section 230 insofar as it enacts section 215.3 of the Act respecting occupational health and safety, and section 243 insofar as it enacts sections 11, 14, 15 and 17 of the Regulation respecting prevention mechanisms specific to construction sites, which come into force on 1 January 2024;

(7) section 122 except where it concerns the definitions of “employer”, “dangerous substance” and “worker”, sections 125 and 128, paragraph 1 of section 138, paragraphs 2 and 4 of section 139, sections 141 and 143, section 144, except paragraph 1 of that section, sections 145 to 147, 150, 151 and 153, paragraphs 1, 2 and 4 to 11 of section 154, sections 155 and 156, paragraphs 2 and 3 of section 157, sections 158 to 185, paragraphs 1, 5 and 6 of section 207, sections 212 and 219, paragraph 1 of section 229, paragraphs 5 to 10 of section 232, paragraph 3 of section 233 insofar as it concerns the sections of Chapters I to X of the Act respecting occupational health and safety, and sections 252 to 265, 268 to 271 and 274 to 276, which come into force on the date or dates to be determined by the Government, which may not be after 6 October 2025;

(8) paragraph 4 of section 1 insofar as it enacts the definition of “adapted equipment”, sections 12 and 13, subparagraph *b* of paragraph 2 of section 28, sections 30, 53 to 57, 60, 61 and 94, subparagraphs *c* and *d* of paragraph 1 and paragraph 2 of section 109, and sections 119, 244 and 245, which come into force on the date of coming into force of the first regulation made under subparagraphs 3.1, 3.2, 3.3 and 4.1 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases, amended by section 109;

(9) section 14, section 74 insofar as it enacts sections 233.1 and 233.4 to 233.8 of the Act respecting industrial accidents and occupational diseases, and section 99, which come into force 60 days after the date on which all the members of a first committee who are referred to in section 233.2 of that Act, enacted by section 74, have been appointed; and

(10) section 96 insofar as it enacts Division III of Chapter X.1 of the Act respecting industrial accidents and occupational diseases, which comes into force on the date on which all the members referred to in section 348.4 of the Act respecting industrial accidents and occupational diseases, enacted by section 96, have been appointed.

Legislation amended:

Act respecting industrial accidents and occupational diseases (chapter A-3.001)
Health Insurance Act (chapter A-29)
Act respecting labour standards (chapter N-1.1)
Act respecting the Government and Public Employees Retirement Plan (chapter R-10)
Act respecting the Pension Plan of Management Personnel (chapter R-12.1)
Act respecting occupational health and safety (chapter S-2.1)
Act to establish the Administrative Labour Tribunal (chapter T-15.1)
Act respecting occupational health and safety (1979, chapter 63)

Regulations enacted:

Regulation respecting occupational diseases (2021, chapter 27, section 242)
Regulation respecting prevention mechanisms specific to construction sites (2021, chapter 27, section 243)

Regulations amended:

Regulation respecting financing (chapter A-3.001, r. 7)
Regulation respecting contribution rates (chapter N-1.1, r. 5)
Joint Sector-Based Construction Association on Occupational Health and Safety Regulation (chapter S-2.1, r. 1)
Regulation respecting joint sector-based associations on occupational health and safety (chapter S-2.1, r. 2)
Safety Code for the construction industry (chapter S-2.1, r. 4)
Regulation respecting pulmonary health examinations for mine workers (chapter S-2.1, r. 7)
Regulation respecting prevention programs (chapter S-2.1, r. 10)
Regulation respecting the implementation of the Agreement on any program of the Ministère de la Santé et des Services sociaux (chapter S-2.1, r. 29)

Regulations repealed:

Regulation respecting the certificate issued for the preventive withdrawal and re-assignment of a pregnant or breast-feeding worker (chapter S-2.1, r. 3)
Regulation respecting health and safety committees (chapter S-2.1, r. 5)
Regulation respecting safety representatives in establishments (chapter S-2.1, r. 12)
Regulation respecting occupational health services (chapter S-2.1, r. 16)

Explanatory notes

The purpose of this Act is to modernize the occupational health and safety regime with regard to prevention of and compensation for employment injuries.

The Act first amends the Act respecting industrial accidents and occupational diseases in order to, among other things,

(1) create a scientific committee on occupational diseases called the “Comité scientifique sur les maladies professionnelles”, whose mandate is to make recommendations regarding occupational diseases to the Minister or the Commission des normes, de l'équité, de la santé et de la sécurité du travail;

(2) allow the Government to create committees on occupational oncological diseases, whose function is to determine whether a worker suffers from an occupational oncological disease and to give an opinion on the link between that disease and the particular characteristics or risks of the work carried on by the worker;

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Explanatory notes (cont'd)

(3) allow the Commission to grant rehabilitation measures before the consolidation of an employment injury, broaden the measures that the Commission and employers may take to favour workers' reinstatement in their employment, including the Commission's obligation to offer job search support services and assistance services to workers, and make rehabilitation measures available to workers 60 years of age or older;

(4) specify that students undergoing a job shadowing or work training period under the responsibility of an educational institution are protected under that Act;

(5) revise the powers of the Bureau d'évaluation médicale with respect to the consolidation of an employment injury;

(6) establish an authorization and inspection regime with respect to suppliers of goods or services;

(7) allow a person who is the subject of a decision of the Commission regarding medical matters or concerning the financing of the occupational health and safety regime to elect to apply for a review of the decision or to contest it before the Administrative Labour Tribunal;

(8) grant regulatory powers to the Commission, such as the power to establish rules regarding the adapted equipment and health services, including the physical rehabilitation services, to which a worker who suffers an employment injury is entitled, as well as regarding medicines and other pharmaceutical products; and

(9) increase the amounts of fines.

The Act then amends the Act respecting occupational health and safety, in particular to

(1) extend the application of prevention and worker participation mechanisms to all sectors of activities according to the size of each establishment, including by requiring the implementation of a prevention program, the establishment of a health and safety committee and the designation of a health and safety representative if there are at least 20 workers, as well as by requiring the implementation of an action plan and the designation of a health and safety liaison officer if there are fewer than 20 workers;

(2) allow an employer to establish a single prevention program for all or part of its establishments where activities of the same nature are carried on and, in such a case, require the establishment of a single health and safety committee for those establishments;

(3) provide for worker participation mechanisms on construction sites, in particular through the presence of a health and safety representative on a job site occupying at least 10 workers simultaneously at a stage of the work, and of a job-site committee if there are 20 workers or more;

(4) update the rules governing joint sector-based associations;

(5) oblige employers to take the measures necessary to ensure the protection of a worker exposed to a situation of physical or psychological violence, including spousal, family or sexual violence, in the workplace;

(6) replace the occupational health program specific to an establishment by including health components in the employer's prevention program;

(7) specify that students undergoing a work training period under the responsibility of an educational institution are protected under that Act;

(cont'd on next page)

Explanatory notes (cont'd)

(8) replace the position of chairman of the board and chief executive officer by the positions of chief executive officer and of chairman of the board of directors of the Commission, provide that the chairman of the board must qualify as an independent director, make certain provisions of the Act respecting state-owned enterprises applicable, and provide for the establishment of governance and ethics, audit and human resources committees;

(9) provide for the establishment of protocols to identify dangers and the related working conditions for the purposes of the exercise of the rights of pregnant or breast-feeding workers, and prescribe the terms governing the exercise of those rights;

(10) allow the Commission to put in place an employer certification program, in order to promote employers' taking charge of health and safety in the workplace;

(11) specify that that Act applies to workers carrying on telework and to their employer; and

(12) ensure the protection of workers' mental well-being.

The Act also amends the Act respecting labour standards to make certain categories of employers that are currently exempt subject to the contribution that finances the application of that Act.

The Act to establish the Administrative Labour Tribunal is also amended, in particular to introduce provisions allowing the Administrative Labour Tribunal to take measures against vexatious or quarrelsome conduct.

The Act enacts the Regulation respecting occupational diseases, which determines diseases for the purposes of the application of the occupational disease presumption as well as the special conditions in relation to those diseases. The Act also enacts the Regulation respecting prevention mechanisms specific to construction sites, which determines, among other things, the rules applicable with regard to job-site committees, health and safety representatives and health and safety coordinators.

The Act amends or repeals various regulations.

The Act provides that the Minister must, not later than 6 October 2026, report on its carrying out, which report must be tabled in the National Assembly.

Lastly, the Act makes consequential amendments and contains transitional and final measures, in particular regarding the interim mechanisms that are applicable in an establishment until the coming into force of the provisions concerning the prevention and participation mechanisms in an establishment, where none of those measures is already in place in accordance with the provisions of the Act respecting occupational health and safety.



Chapter 27

AN ACT TO MODERNIZE THE OCCUPATIONAL HEALTH AND SAFETY REGIME

[Assented to 6 October 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

1. Section 2 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) is amended

(1) by replacing the definition of “**executive officer**” by the following definition:

““**executive officer**” means a member of the board of directors of a legal person or a person who assumes such powers, if all powers have been withdrawn from the board of directors by a unanimous agreement of the members, who also exercises oversight and management functions with regard to the legal person;”;

(2) by striking out the definition of “**domestic**”;

(3) in the definition of “**suitable employment**”,

(a) by inserting “, taking into account the essential tasks and the characteristics of that type of employment,” after “employment that”;

(b) by inserting “or mental” after “physical”;

(4) by inserting the following definitions in alphabetical order:

““**adapted equipment**” means a device or other equipment that compensates for a physical deficiency, or a visual aid, hearing aid or communication device;

““**domestic worker**” means a natural person whose main duty, under a contract of employment entered into with an individual for remuneration, is

(1) to do housework or maintenance work, take care of or provide care to a person or an animal, or perform any other household employee task at an individual’s dwelling, or

(2) to act as driver or bodyguard for an individual or perform any other task falling strictly within the individual’s private sphere;

“**his employment**” means the employment held by the worker when he suffered his employment injury defined in particular on the basis of his regular work schedule and the tasks actually performed;”;

(5) by replacing paragraphs 1 and 2 in the definition of “**worker**” by the following paragraph:

“(1) a domestic worker who must work less than 420 hours over a period of one year for the same individual, unless he can provide proof of 7 consecutive weeks of work at a rate of at least 30 hours per week during that period;”.

2. The Act is amended by inserting the following after section 8.1:

“**8.2.** Sections 9 and 13 do not apply if the activities carried on are of the same nature as a domestic worker’s activities.

“§1.1.—*Domestic workers*

“**8.3.** For the application of this Act to domestic workers, the dwelling of the person benefitting from a domestic worker’s services is considered an establishment.

“**8.4.** Sections 34 and 316 do not apply to a domestic worker’s employer.”

3. Section 10 of the Act is amended by replacing “a training period at an establishment, without remuneration” by “an unremunerated job shadowing or work training period in an establishment”.

4. Section 18 of the Act is amended by replacing “domestics” and “employers, executive officers and members of the boards of directors of legal persons” in the first paragraph by “domestic workers who are not workers within the meaning of this Act” and “executive officers, members of the boards of directors of legal persons, and employers, except if the latter are individuals who hire a domestic worker,”, respectively.

5. Section 19 of the Act is amended

(1) by replacing “domestics” in the first paragraph by “domestic workers who are not workers within the meaning of this Act”;

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

“An individual who hires an independent operator or a domestic worker who is not a worker within the meaning of this Act may also register him with the Commission and in doing so is considered to be his employer, but only for the purposes of Chapters IX and XIII; in such a case, the individual shall inform the independent operator or domestic worker of the fact that he benefits from the protection afforded by this Act, and of the amount of the protection.”

6. Sections 22 and 24 of the Act are amended by striking out “of independent operators or of domestics” in the first paragraph.

7. Sections 29 and 30 of the Act are replaced by the following sections:

“**28.1.** A worker suffering from a disease for which the diagnosis is a hearing impairment caused by noise may file a claim for an occupational disease if he meets the eligibility criteria prescribed by regulation.

“**29.** A worker is presumed to be suffering from an occupational disease if he is suffering from a disease determined by regulation and if, on the day he receives the diagnosis of the disease, he meets the special conditions prescribed by regulation in relation to the disease.

“**30.** A worker not presumed to be suffering from an occupational disease under section 29 is considered to be suffering from an occupational disease

(1) if he is suffering from a disease arising out of or in the course of employment and not as a result of an industrial accident or of an injury or disease caused by such an accident; and

(2) if he satisfies the Commission that his disease is characteristic of work he has done or is directly related to the risks peculiar to that work.”

8. Section 31 of the Act is amended by inserting “of a rehabilitation measure or” after “or as part” in subparagraph 2 of the first paragraph.

9. The Act is amended by inserting the following section after section 31:

“**31.1.** For the purpose of determining the amount of and entitlement to the benefits granted under Divisions I and IV of Chapter III and under Chapters IV, V and V.1, if a worker’s claim is submitted more than three years after the worker receives the diagnosis of an occupational disease, the date on which the injury appeared and, if before the claim is filed, the date on which the worker became unable to carry on his employment, as the case may be, are deemed to be the date on which the claim is filed.”

10. Section 32 of the Act is amended by inserting “or refuse to reinstate him in an employment contrary to a decision of the Commission” after “upon him” in the first paragraph.

11. Section 33 of the Act is amended by replacing “of independent operators or of domestics” in the third paragraph by “referred to in the first paragraph of section 19”.

12. Section 38 of the Act is amended by striking out “and the physical rehabilitation record” in the fifth paragraph.

- 13.** Section 39 of the Act is amended by striking out “and physical rehabilitation” in the first paragraph.
- 14.** Section 43 of the Act is amended by replacing “219, 229 and 231” by “217, 226, 229, 231, 233.1 and 233.4”.
- 15.** Section 44 of the Act is amended by adding the following sentence at the end of the second paragraph: “That employment becomes, for the purposes of this Act, his employment.”
- 16.** Section 48 of the Act is amended by replacing “the cessation of his employment” in the second paragraph by “his cessation of employment”.
- 17.** Section 49 of the Act is amended by replacing “the cessation of his employment” in the third paragraph by “his cessation of employment”.
- 18.** Section 51 of the Act is amended by inserting “or mental” after “physical” in the second paragraph.
- 19.** Section 53 of the Act is amended by replacing the first paragraph by the following paragraph:
- “A worker 60 years of age or over who suffers an employment injury and who sustains, by reason of that injury, permanent physical or mental impairment that renders him unable to carry on his employment is entitled to the income replacement indemnity provided for in section 45 until he holds a new employment or until he holds or refuses to hold a suitable employment available with his employer.”
- 20.** Section 67 of the Act is amended by replacing “his employment with the employer” in the first paragraph by “the employment with the employer”.
- 21.** Section 69 of the Act is amended by replacing “his employment” in the second paragraph by “that employment”.
- 22.** The Act is amended by inserting the following section before section 92:
- “**91.1.** The right to compensation under this division is prescribed seven years from the date of the worker’s death.”
- 23.** Section 115 of the Act is amended
- (1) by replacing “transportation and travel expenses” by “travel and living expenses”;
- (2) by inserting “a rehabilitation measure or” after “take part in”.
- 24.** Section 128 of the Act is amended by inserting “by the fact that the worker returns to work following medical advice” after “interrupted”.

25. Section 132 of the Act is amended, in subparagraph 2 of the first paragraph,

- (1) by replacing “disability” by “limitation”;
- (2) by inserting “or an equivalent employment” at the end.

26. Section 142 of the Act is amended by replacing “the rehabilitation measures prescribed in” in subparagraph *d* of paragraph 2 by “a rehabilitation measure or”.

27. The Act is amended by replacing the heading of Division I of Chapter IV and section 145 by the following:

“DIVISION I

“REHABILITATION MEASURES BEFORE CONSOLIDATION

“**145.** On accepting a claim for an employment injury and before the consolidation of the injury, the Commission may grant the worker rehabilitation measures that are adapted to the state of his health and favour his vocational reintegration, in the cases and on the conditions set out in this chapter and prescribed by regulation.

For that purpose, the Commission may, in collaboration with the worker and the employer, implement measures with the employer that favour the worker’s reinstatement, in particular by developing his capacity to gradually resume the tasks involved in his employment.

“**145.1.** Where the Commission considers, before the consolidation of a worker’s employment injury, that the worker will likely be entitled to a personal rehabilitation program due to the nature of the employment injury, it may, for a purpose other than to favour the worker’s vocational reintegration, grant the worker rehabilitation measures required by the state of his health, in the cases and on the conditions set out in this chapter and prescribed by regulation.

“**145.2.** The Commission must, before granting or implementing a rehabilitation measure under this division, submit it to the health professional in charge of the worker, unless the measure has no effect on the state of the worker’s health.

The health professional shall approve the measure submitted to him if he is of the opinion that it is appropriate to the state of the worker’s health.

“**145.3.** The rehabilitation measures granted by the Commission under this division cease on the earliest of the following dates:

- (1) the date of consolidation of the worker’s employment injury;

(2) the date of completion of the measures; or

(3) the date on which the Commission determines that the measures are no longer necessary or appropriate.

Despite the consolidation of the worker's employment injury, a measure granted by the Commission under this division may be maintained or included, as the case may be, in the personal rehabilitation program referred to in section 146.

“145.4. Where the employer temporarily assigns work during completion of the rehabilitation measures provided for in this division, only the measures that compromise the assignment must be interrupted.

“145.5. Where the Commission implements measures under the second paragraph of section 145, the employer may, in accordance with the rules established by regulation, select one of the options provided for in the second paragraph of section 180.

“DIVISION I.1

“REHABILITATION MEASURES AFTER CONSOLIDATION”.

28. Section 146 of the Act is amended

(1) by adding the following paragraphs at the beginning:

“A worker who, as a result of the employment injury he has suffered, sustains permanent physical or mental impairment is entitled to rehabilitation, in the cases and on the conditions set out in this division.

The worker is also entitled to other rehabilitation measures, in the cases and on the conditions that may be prescribed by regulation.”;

(2) in the first paragraph,

(a) by replacing “the worker's right to rehabilitation, the Commission shall prepare and implement, with the worker's collaboration” by “that the worker is able to exercise that right, the Commission shall prepare and implement, with the collaboration of the worker, and of the employer if the latter's participation is required”;

(b) by striking out “physical.”;

(3) by replacing “worker's collaboration” in the second paragraph by “collaboration of the worker and, where required, of the employer”.

29. Section 147 of the Act is amended by replacing “In respect of rehabilitation, the personal rehabilitation program” by “The personal rehabilitation program”.

30. Subdivision 1 of Division I of Chapter IV of the Act, comprising sections 148 to 150, is repealed.

31. Section 152 of the Act is amended

(1) by striking out “, in particular,” in the introductory clause;

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

“(2) the implementation of means to provide the worker with a residence, a vehicle or recreational equipment adapted to his residual capacity;”;

(3) by adding the following paragraph at the end:

“(6) other rehabilitation measures, in the cases and on the conditions prescribed by regulation.”

32. The Act is amended by inserting the following section after section 155:

“155.1. A worker’s recreational equipment may be adapted if the worker has sustained severe permanent physical impairment and if the adaptation is necessary, owing to his employment injury, to enable him to use or access the equipment.”

33. Section 156 of the Act is amended by replacing “or principal vehicle” and “or 155” by “, principal vehicle or recreational equipment” and “, 155 or 155.1”, respectively.

34. Section 157 of the Act is amended by replacing “or principal vehicle” and “or vehicle” by “, principal vehicle or recreational equipment” and “, vehicle or recreational equipment”, respectively.

35. Section 159 of the Act is amended by replacing “engaging” in the first paragraph by “hiring”.

36. Section 167 of the Act is amended

(1) by striking out “, in particular,” in the introductory clause;

(2) by replacing “assistance in finding employment” in paragraph 4 by “job search support and assistance services”;

(3) by replacing “position” in paragraph 6 by “work station”;

(4) by adding the following paragraphs at the end:

“(9) progressive return to work;

“(10) other rehabilitation measures, in the cases and on the conditions prescribed by regulation.”

37. The Act is amended by inserting the following sections after section 167:

“167.1. Where the Commission determined, before the employment injury appeared, that the worker was unable to carry on an employment, that employment may not constitute his employment for the purpose of determining the worker’s capacity. The Commission shall then evaluate his capacity to carry on his employment on the basis of another employment he usually held or the employment the Commission already determined he had the capacity to carry on.

“167.2. Where a worker who has suffered an employment injury, whether or not he sustained permanent physical or mental impairment, is able to carry on his employment, an equivalent employment or a suitable employment available with his employer, the Commission may, if the period of absence or the situation of the worker warrants it, provide for his progressive return to work in order to facilitate his reinstatement with his employer.

In such a case, the Commission shall grant financial support to the employer for a maximum period of eight weeks according to the option provided for in the second paragraph of section 180 that he chooses, in accordance with the rules established by regulation. Such financial support constitutes a rehabilitation benefit.”

38. Section 169 of the Act is amended

(1) in the first paragraph,

(a) by replacing “disability” by “limitation”;

(b) by striking out “before the expiry of the period for the exercise of his right to return to work”;

(2) by replacing “and after consulting the employer” in the second paragraph by “and the employer’s collaboration”.

39. Section 170 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Where no rehabilitation measure exists that may enable a worker to carry on his employment or an equivalent employment, the Commission shall determine, with the collaboration of the worker and of the employer, whether there is any suitable employment available with the latter, evaluating in particular whether any rehabilitation measures are required to enable the worker to carry on such an employment. If so, the Commission shall inform the worker and his employer of the existence, where that is the case, of a rehabilitation measure that may enable the worker to carry on that employment.”;

(2) by replacing “worker’s collaboration and after consulting” in the second paragraph by “collaboration of the worker and of”;

(3) by adding the following paragraph at the end:

“The rehabilitation program may include other measures than those set out in section 167, such as adjusted tasks and changes to the work schedule or work organization, provided those measures do not alter the nature of the employment.”

40. The Act is amended by inserting the following sections after section 170:

“170.1. Irrespective of the expiry of the period prescribed to exercise the right to return to work, the Commission may require that the employer, a health and safety representative within the meaning of the Act respecting occupational health and safety (chapter S-2.1), a representative of the worker’s union or a representative of another union representing employees of the employer, as the case may be, to provide it with the information and documents necessary for determining the worker’s capacity to hold his employment or an equivalent employment or for determining a suitable employment available with the employer.

The employer shall allow the Commission to have access to the worker’s work station or to another work station so it can render a decision on the worker’s capacity to carry on his employment, an equivalent employment or a suitable employment and on its availability.

The information and documents referred to in the first paragraph concern, in particular, a detailed description of the employments with the employer, the physical demands of those employments and their potential availability, the work adaptation and reorganization possibilities and, as the case may be, the provisions of the collective agreement.

“170.2. The employer shall, unless he proves the existence of undue hardship, collaborate in the implementation of the measures that must be carried out in his establishment.

“170.3. The employer is deemed to be able to reinstate the worker from the date on which the worker is again able to carry on his employment or from the date on which he becomes able to carry on an equivalent employment or a suitable employment available with his employer where such an event occurs before the expiry of the period for exercising his right to return to work.

Unless he is able to prove the existence of undue hardship, the employer is presumed to be able to reinstate the worker when the latter is again able to carry on his employment or becomes able to carry on an equivalent employment or a suitable employment available with his employer after the expiry of the period for exercising his right to return to work.

“170.4. The Commission may order an employer who refuses to comply with the obligations provided for in sections 170.1 and 170.2 or to reinstate a worker despite a decision establishing the worker’s capacity to hold his employment, an equivalent employment or a suitable employment to pay to the Commission, within the time it specifies, a monetary administrative penalty equivalent to the cost of the benefits to which the worker could have been entitled during the period in which the employer failed to comply with those obligations or reinstate the worker, where applicable, but of which the amount may not be greater than the annual amount of the income replacement indemnity to which the worker is entitled.

Before issuing an order under the first paragraph, the Commission shall notify the employer in writing of its intention and of the employer’s alleged failure. It shall grant the employer at least 10 days to remedy the failure, present observations or, where required, produce documents.

Sections 322 to 325 apply, with the necessary modifications, to an employer who is in default of payment of a monetary administrative penalty imposed under the first paragraph.”

41. Section 171 of the Act is amended by inserting “with another employer” after “what employment” in the first paragraph.

42. Section 172 of the Act is amended by replacing “where it is otherwise impossible for” in the first paragraph by “to enable”.

43. Section 173 of the Act is replaced by the following section:

“173. The Commission shall provide job search support services and assistance services to a worker who has suffered an employment injury where he is unable, as a result of his injury, to carry on his employment and where he becomes able to carry on a suitable employment that is not available.

The Commission shall also provide job search support services and assistance services to a worker who has suffered an employment injury, whether or not he sustained permanent physical or mental impairment, where he is again able to carry on his employment after the period for exercising his right to return to work has expired and where his employer does not reinstate him in his employment or in an equivalent employment.”

44. Section 174 of the Act is amended by replacing “assistance in finding employment” and “refer” by “job search support services and assistance services,” and “direct”, respectively.

45. Section 176 of the Act is amended by replacing all occurrences of “position” by “work station”.

46. Section 179 of the Act is amended

(1) by inserting “, using the form prescribed by the Commission,” after “may” in the introductory clause of the first paragraph;

(2) by inserting “and mental” after “physical” in subparagraph 2 of the first paragraph;

(3) by inserting the following paragraphs after the first paragraph:

“An employer may not temporarily assign work to a worker if the health professional in charge of the worker has not recorded his favourable opinion on the form prescribed by the Commission. The health professional in charge of the worker shall also indicate on the form his findings regarding the worker’s temporary functional limitations resulting from his injury.

The employer shall send the duly completed form to the Commission on obtaining the opinion of the health professional in charge of the worker. The form must be sent even if the health professional’s opinion regarding the assignment proposed by the employer is not favourable.”;

(4) in the last paragraph,

(a) by replacing “with the health professional” by “with the health professional’s favourable opinion”;

(b) by replacing “the report of the health professional” by “the health professional’s opinion”.

47. Section 180 of the Act is replaced by the following section:

“180. The employer shall pay the worker who performs the work he temporarily assigns to him the salary or wages and benefits attaching to his employment and to which he would have been entitled if he had continued to carry on that employment.

Where the employer assigns work to the worker involving a number of hours that is less than the number usually performed for his employment, the employer shall indicate on the temporary assignment form which option he chooses, from among the following, for the payment of salary or wages to the worker:

(1) the same salary or wages and the same benefits as those provided for in the first paragraph; or

(2) the salary or wages and benefits provided for in the first paragraph, but only for the working hours the temporary assignment involves.

The employer may apply to the Commission in writing to have it modify the option chosen under the second paragraph. However, the employer may avail itself of that possibility only once for the same temporary assignment. Such a modification takes effect on the date of the application.

Where the employer chooses the option set out in subparagraph 1 of the second paragraph, he may, within 90 days after the end of a pay period, send the Commission a statement of the number of hours worked by the worker in order to obtain a reimbursement corresponding to the net salary or wages paid for the hours paid but not worked, up to the amount of the income replacement indemnity to which the worker would have been entitled but for the assignment. That amount constitutes an income replacement indemnity to which the worker is entitled or a rehabilitation benefit if it is paid under section 167.2.

Where the employer chooses the option set out in subparagraph 2 of the second paragraph, the Commission shall pay the worker an income replacement indemnity to make up the difference between the amount of the income replacement indemnity to which the worker would have been entitled but for the assignment and the net salary or wages paid by the employer for that work. If that amount is paid under section 167.2, it constitutes a rehabilitation benefit.

For the purposes of this section, the net salary or wages paid to the worker is equal to the gross salary or wages paid to him less the deductions provided for in subparagraphs 1 to 4 of the first paragraph of section 62 and the other mandatory deductions, including the deductions provided for in a contract of employment or a collective agreement.

The time limit prescribed in the fourth paragraph may be extended only if the employer proves that it was impossible for him to act.”

48. The Act is amended by inserting the following section after section 180:

“180.1. Subject to the last paragraph of section 179, the information obtained from the health professional in charge of the worker during a temporary assignment, including temporary functional limitations, may not give entitlement to the medical evaluation procedure provided for in Chapter VI or be the subject of a contestation.”

49. Section 181 of the Act is amended by inserting “a rehabilitation measure or” after “implementing” in the second paragraph.

50. Section 182 of the Act is amended

- (1) by inserting “a rehabilitation measure or” after “as part of”;
- (2) by replacing “refer the worker to” by “direct the worker to”.

51. The Act is amended by inserting the following section after section 182:

“182.1. The Commission and the Minister of Employment and Social Solidarity shall enter into a cooperation agreement relating to the public employment services under the responsibility of that minister that are provided to workers who have suffered an employment injury in order to favour their return to work. The agreement may specify the amounts payable by the Commission for such services, the time limits for providing the services and the reports that must be filed with the Commission.

The agreement must determine, in accordance with the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the terms and conditions for sharing the information that is necessary for the purposes of the agreement and of this Act.”

52. Section 183 of the Act is amended

- (1) in the first paragraph,
 - (a) by inserting “a rehabilitation measure or” after “all or part of”;
 - (b) by striking out “prescribed in his program”;
- (2) by replacing “clear” in the second paragraph by “whole”.

53. The heading of Chapter V of the Act is replaced by the following heading:

“HEALTH SERVICES”.

54. Section 188 of the Act is repealed.

55. Section 189 of the Act is replaced by the following section:

“189. A worker who has suffered an employment injury is entitled, where his condition requires it as a result of that injury, regardless of the consolidation of the injury, to the following health services:

- (1) the services insured under the Health Insurance Act (chapter A-29), except the adapted equipment referred to in section 198.1;
- (2) the services provided by an institution governed by the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5);
- (3) medicines and other pharmaceutical products, in the cases and on the conditions prescribed by regulation;

(4) physical rehabilitation services, which may include physiotherapy or ergotherapy treatments and home care, in the cases and on the conditions prescribed by regulation; and

(5) other services, in the cases and on the conditions prescribed by regulation.”

56. Section 193 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Every worker is entitled to receive health services from a health institution governed by the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) of his choice.”;

(2) by replacing “that the care” and “the required care” in the second paragraph by “that the health services” and “the required health services”, respectively.

57. Section 194 of the Act is amended

(1) by replacing “of medical aid” in the first paragraph by “of health services”;

(2) by replacing “medical aid benefit” in the second paragraph by “health services benefit”;

(3) by adding the following paragraph at the end:

“Despite the preceding paragraphs, a worker who has recourse to the services of a non-participating professional within the meaning of the Health Insurance Act (chapter A-29) must pay directly to that professional the cost of the professional services provided by reason of an employment injury. Where the services provided are insured services within the meaning of that Act, the Commission shall reimburse the cost of the services to the worker according to the tariffs set out in the agreements made under section 19 of that Act.”

58. Section 195 of the Act is amended

(1) by replacing “agency referred to in the Act respecting health services and social services (chapter S-4.2) and each regional council established under the Act respecting health services and social services for Cree Native persons (chapter S-5)” in the second paragraph by “integrated health and social services centre”;

(2) by replacing “to the agency or regional council, as the case may be,” in the third paragraph by “to the integrated health and social services centre”;

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

“For the purposes of this section, “integrated health and social services centre” means an integrated health and social services centre established by the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2), the institutions and the regional board referred to, as the case may be, in Parts IV.1 and IV.2 of the Act respecting health services and social services (chapter S-4.2), and the Cree Board of Health and Social Services of James Bay established under the Act respecting health services and social services for Cree Native persons (chapter S-5).”

59. Section 196 of the Act is amended by inserting “by a member of a committee on occupational oncological diseases or by a member of the Comité scientifique sur les maladies professionnelles,” after “employer’s request,”.

60. Section 198.1 of the Act is replaced by the following:

“CHAPTER V.1

“ADAPTED EQUIPMENT AND OTHER COSTS

“198.1. A worker who has suffered an employment injury is entitled to the adapted equipment and other costs required by his condition as a result of the injury, in the cases and on the conditions prescribed by regulation.

Where the adapted equipment to which the worker is entitled is covered by a program administered by the Régie de l’assurance maladie du Québec under the Health Insurance Act (chapter A-29) or the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), the amount payable by the Commission is that determined in the program.

“198.2. The cost of the adapted equipment and the other costs shall be borne by the Commission.

No amount may be claimed from the worker for the adapted equipment or other costs to which he is entitled under this Act and no action in respect thereof lies in any court of justice.”

61. Section 200 of the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) the fact that the worker is awaiting health services or that he is receiving such services;”.

62. Section 205 of the Act is amended by replacing “chairman of the board of directors and chief executive officer” in the third paragraph by “president and chief executive officer”.

63. Section 212 of the Act is amended by replacing “disability” in subparagraph 5 of the first paragraph by “limitations”.

64. Section 216 of the Act is amended by adding the following paragraph at the end:

“A health professional who acts as a member of the Bureau may not act as a member of a committee on occupational lung diseases, a special committee or a committee on occupational oncological diseases acting under Chapter VI or as a member of the Comité scientifique sur les maladies professionnelles.”

65. The Act is amended by inserting the following section after section 216:

“**216.1.** The Comité consultatif du travail et de la main-d’œuvre must release the general policy it makes for the purpose of following up on the consultation of the Minister concerning the list of health professionals who agree to act as members of the Bureau d’évaluation médicale. The policy must include criteria for the appraisal of the professionals’ qualifications and conduct.”

66. Section 217 of the Act is replaced by the following section:

“**217.** The Commission shall, without delay, send to the Bureau d’évaluation médicale the contestations provided for in sections 205.1, 206 and 212.1, and the complete medical record in its possession concerning the employment injury suffered by the worker which is the subject of the contestation. The Commission shall also notify the Minister of the matter in dispute and provide him with the names and addresses of the parties and health professionals concerned.”

67. Section 219 of the Act is repealed.

68. Section 220 of the Act is amended by replacing “He may also” in the second paragraph by “In addition, he shall”.

69. Section 221 of the Act is amended by replacing the second paragraph by the following paragraphs:

“When expressing his opinion regarding the date on which an employment injury is consolidated, the member of the Bureau shall also do so regarding the fact and percentage of the worker’s permanent physical or mental impairment as well as regarding the fact and assessment of the worker’s functional limitations, where such impairment and such functional limitations have not been determined. He is not required to express his opinion if medical reasons prevent him from doing so. He shall, in such a case, state those reasons in his opinion.

If the member of the Bureau is of the opinion that the injury no longer requires care or treatment, he may express his opinion regarding the date of consolidation, in which case the second paragraph applies.”

70. Section 226 of the Act is amended by replacing “refer him” by “submit his record”.

71. Section 229 of the Act is amended

(1) by replacing “the institution” and “to him” by “an institution” and “to the institution”, respectively;

(2) by replacing “the lung x-rays of the worker referred to the committee by the Commission” by “a copy of the record or of the part of the record that is related to the worker’s employment injury”.

72. Section 230 of the Act is amended

(1) by replacing “to which the Commission refers a worker shall examine him” in the first paragraph by “shall study the record submitted by the Commission and examine the worker”;

(2) by inserting the following paragraph after the first paragraph:

“The committee may render its opinion on the basis of the record if it considers that examining the worker is not necessary and the worker agrees or if the worker has died.”;

(3) by replacing “functional disability, the percentage of physical impairment and the worker’s” in the second paragraph by “worker’s functional limitations, percentage of physical impairment, and”;

(4) by inserting “, as the case may be, the study of the record or” after “of” in the last paragraph.

73. Section 231 of the Act is amended by replacing “second” in the last paragraph by “third”.

74. The Act is amended by inserting the following after section 233:

“233.0.1. The Commission shall finance the expenditures related to the committees’ activities.

To that end, the Commission and the Minister shall enter into an agreement providing, in particular, for the Commission’s authorization of the committees’ annual expenditures and for a report on those expenditures.

“DIVISION II.1**“SPECIAL PROVISIONS RESPECTING OCCUPATIONAL ONCOLOGICAL DISEASES**

“233.1. Where a worker files a claim with the Commission alleging that he is suffering from an occupational oncological disease, the Commission shall submit his record, within the next 10 days, to a committee on occupational oncological diseases, unless

(1) the worker is presumed to be suffering from an occupational disease referred to in section 29; or

(2) the worker is subject to the medical evaluation procedure applicable to occupational lung diseases.

“233.2. The Government may form more than one committee on occupational oncological diseases whose function is to determine whether a worker is suffering from an occupational oncological disease.

A committee on occupational oncological diseases shall be composed of the following members appointed following an invitation for applications and after consultation with the Comité consultatif du travail et de la main-d’œuvre referred to in section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2), and, in the case of physicians, with the Collège des médecins du Québec:

(1) a physician holding a specialist’s certificate in medical oncology issued by the Collège des médecins du Québec;

(2) a physician holding a specialist’s certificate in general internal medicine issued by the Collège des médecins du Québec;

(3) a physician holding a specialist’s certificate in occupational medicine, or in public health and preventive medicine, issued by the Collège des médecins du Québec; and

(4) a person holding a university degree at the Master’s or doctoral level in occupational hygiene, occupational health or epidemiology.

The chairman of a committee shall be designated by the Government from among the committee’s members.

The Government shall determine the remuneration and other conditions of employment of the committee members.

“233.3. Members of a committee on occupational oncological diseases are appointed for four years. They shall remain in office, notwithstanding the expiry of their term, until they are reappointed or replaced.

“233.4. Notwithstanding section 19 of the Act respecting health services and social services (chapter S-4.2), within 10 days after a request by the Commission, an institution within the meaning of that Act or within the meaning of the Act respecting health services and social services for Cree Native persons (chapter S-5), as the case may be, shall transmit to the chairman of the committee on occupational oncological diseases indicated to the institution by the Commission a copy of the record or of the part of the record that is related to the worker’s employment injury.

“233.5. The committee on occupational oncological diseases shall study the record submitted by the Commission and examine the worker within 40 days after the Commission’s request.

The committee may render its opinion on the basis of the record if it considers that examining the worker is not necessary and the worker agrees or if the worker has died.

The committee shall make a report in writing to the Commission on its diagnosis within 20 days after, as the case may be, studying the record or examining the worker and, where its diagnosis is positive, it shall include its findings relating to the worker’s functional limitations, percentage of physical impairment, and tolerance for a contaminant within the meaning of the Act respecting occupational health and safety (chapter S-2.1) or any other risk factor that caused his disease or that is likely to expose him to a recurrence, relapse or aggravation.

In its report, the committee shall also give its opinion on the link between the occupational disease and the characteristics or risks peculiar to the work carried on by the worker. To that end, it shall document the worker’s exposure in carrying on his work to a contaminant within the meaning of the Act respecting occupational health and safety or to any other risk factor.

Before filing its report, the committee shall consult the opinions and recommendations of the Comité scientifique sur les maladies professionnelles.

“233.6. No member of a committee on occupational oncological diseases may be prosecuted by reason of an act performed in good faith in carrying out his duties.

“233.7. For the purposes of rendering a decision under this Act on the rights of a worker who files a claim with the Commission alleging that he is suffering from an occupational oncological disease, the Commission is bound by the diagnosis and other findings arrived at by the committee on occupational oncological diseases under the third paragraph of section 233.5.

“233.8. The Commission shall finance the expenditures related to the committees’ activities.

To that end, the Commission and the Minister shall enter into an agreement providing, in particular, for the Commission's authorization of the committees' annual expenditures and a report on those expenditures."

75. Section 235 of the Act is amended by replacing "the expiry of the time limit prescribed in subparagraph 1 or 2 of the first paragraph, as the case may be, of section 240" in the second paragraph by "the Commission renders a decision regarding the reinstatement of the worker with his employer".

76. Section 240 of the Act is amended by adding the following subparagraph after subparagraph 2 of the first paragraph:

"(3) before the expiry of any right to return to work provided for in a collective agreement applicable to the worker, where applicable, if that right to return to work is broader than those provided for in subparagraphs 1 and 2."

77. Section 241 of the Act is amended by replacing "in respect of the inability of a worker to carry on his employment" and "able to carry on his employment" by "or 360 in respect of a worker's inability to carry on an employment with his employer" and "able to carry on such an employment", respectively.

78. Sections 244 to 246, 250 and 251 of the Act are repealed.

79. Section 252 of the Act is amended by striking out "and any request for intervention made under sections 245, 246 and 251".

80. Sections 256 and 257 of the Act are amended by inserting "or in an equivalent employment or in an available suitable employment determined by the Commission beforehand," after "in his employment".

81. Sections 258 and 259 of the Act are repealed.

82. Section 260 of the Act is amended by striking out "or 259" in the first paragraph.

83. Section 261 of the Act is amended by striking out "or of the request for intervention" in the first paragraph.

84. Section 262 of the Act is amended by striking out "or of a request for intervention referred to it" in the first paragraph.

85. Section 264 of the Act is amended by striking out ", 259" in subparagraph 2 of the first paragraph.

86. The Act is amended by inserting the following section after section 269:

“**269.1.** A beneficiary whose rights are prescribed under section 91.1 may not file a claim with the Commission.”

87. The Act is amended by inserting the following chapter after section 280:

“**CHAPTER VIII.1**

“**SUPPLIERS**

“**DIVISION I**

“**AUTHORIZATION**

“**280.1.** For the purposes of this division, “supplier” means any person or enterprise that directly or indirectly provides a beneficiary with goods or services referred to in this Act, that is not paid by the Régie de l’assurance maladie du Québec under section 196 and that must, where this Act so provides, be paid by the Commission.

“**280.2.** A person or enterprise wishing to be a supplier must obtain the Commission’s authorization.

An authorization application must be filed with the Commission in the prescribed form, together with the information and documents prescribed by regulation.

“**280.3.** The Commission shall refuse to grant an authorization to any person or enterprise that does not meet the conditions prescribed by regulation.

“**280.4.** Before refusing to grant an authorization, the Commission may request a person or enterprise to make the necessary corrections to the application within the time the Commission specifies.

“**280.5.** An authorization remains valid until it is revoked or cancelled on the supplier’s application.

A cancellation application must be filed with the Commission in the prescribed form.

“**280.6.** The Commission shall suspend an authorization if the supplier fails to comply with the conditions prescribed by regulation.

Such a suspension has the effect of excluding the supplier from the list of authorized suppliers for a period of six months. During that period, the Commission shall refuse to pay for any goods provided or services rendered by the supplier, and the latter may not recover, from any party, the amount of such goods or services.

If the supplier has been the subject of a suspension in the preceding five years, the suspension period provided for in the second paragraph is increased to one year for a new suspension.

“280.7. The Commission shall revoke the authorization of any supplier that has been the subject of two suspensions in the preceding five years and that again fails to comply with the conditions prescribed by regulation.

“280.8. A supplier whose authorization has been revoked may not file a new application for authorization in the five years following the date of revocation.

“280.9. Before refusing to grant, suspending or revoking an authorization, the Commission must notify the supplier in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the supplier at least 10 days to submit written observations or provide other documents to complete its record.

“280.10. On the expiry of the time limit prescribed in section 280.9 and after examining any observations from the supplier, the Commission shall inform the supplier of its decision.

“280.11. Despite section 358, the Commission’s decisions under this division are final and without appeal.

“DIVISION II

“PAYMENT

“280.12. For the purposes of this division, “supplier” means any person or enterprise that directly or indirectly provides a beneficiary with goods or services referred to in this Act and that is not paid by the Régie de l’assurance maladie du Québec under section 196.

“280.13. A supplier may not demand or receive payment from the Commission for goods or services to which a beneficiary is entitled under this Act

(1) where goods or services were not supplied, or were not supplied in accordance with the tariffs or conditions prescribed by this Act and the regulations; or

(2) where goods or services were falsely described.

“280.14. Where the Commission is of the opinion that a supplier has received a payment from a person contrary to this Act, it shall notify the supplier in writing. The notice must indicate the reimbursement terms that may be applied by the Commission and grant the supplier 10 days to submit observations.

On the expiry of the 10-day period, the Commission shall notify its decision to the supplier in writing, with reasons.

The Commission may recover from the supplier, by compensation or otherwise, any amount received contrary to this Act, such an amount then being deemed to be a debt toward the Commission.

The recovery of amounts unduly paid is prescribed five years after the payment was received by the supplier.

Where the payment is received by an enterprise where the supplier named in the application for reimbursement or affected by the recovery measure works or practices, or where such an enterprise manages the business of the supplier, compensation may be applied against the enterprise.

Despite section 358, the supplier may, within 30 days after notification of the decision, contest it before a court of competent jurisdiction. Where applicable, the burden of proving the Commission's decision to be ill-founded is on the supplier.

Where a supplier does not contest the decision and the Commission cannot recover the amount owed by compensation, the Commission may, on the expiry of the period for contesting the decision, issue a certificate stating the supplier's name and address and attesting the amount owing and the supplier's failure to contest. On the filing of the certificate with the office of the court of competent jurisdiction, the decision becomes enforceable as if it were a final judgment of that court not subject to appeal and has all the effects of such a judgment.

“280.15. Where the supplier received a payment referred to in section 280.13 from a beneficiary, the Commission shall reimburse to the latter the amount he paid unless he was informed by the Commission that the payment was not in compliance with the law.

“DIVISION III

“INSPECTION

“280.16. For the purposes of this division, “supplier” means any person or enterprise, including contractors within the meaning of the Act respecting contracting by public bodies (chapter C-65.1), that directly or indirectly provides a beneficiary with goods or services referred to in this Act.

“280.17. The Commission may authorize any person to act as an inspector for the purpose of verifying a supplier's compliance with this Act.

“280.18. An inspector may, in the performance of his duties,

(1) enter, at any reasonable time, any premises where an activity governed by this Act is carried on;

(2) demand any information relating to a supplier's compliance with this Act or the regulations, and require the communication, for examination or reproduction, of any related document; and

(3) represent or reproduce, by any means, such premises and any property.

“280.19. An inspector must, on request, provide identification and produce the certificate issued by the Commission attesting his capacity.

“280.20. Within the scope of an inspection, no person may refuse to communicate to the Commission any information or document contained in the record of a beneficiary, or any financial information or document concerning the activities carried on by a supplier.

“280.21. An inspector may send any person the recommendations he considers appropriate.

In the event of a possible failure by a contractor referred to in section 1 of the Act respecting contracting by public bodies (chapter C-65.1) to comply with a contract rule, the inspector shall send his inspection report to the contract rules compliance monitor designated by the Commission.

“280.22. An inspector may not be prosecuted for an act or omission in good faith in the performance of inspection duties.”

88. Section 313 of the Act is amended by replacing “a fixed amount it establishes every year” by “an amount it establishes by regulation”.

89. Section 315.1 of the Act is amended by inserting the following paragraph after the second paragraph:

“However, periodic payments are not required in the case of the salary or wages of a domestic worker.”

90. Section 323.1 of the Act is amended by replacing “chair of the board of directors and chief executive officer” in the third paragraph by “president and chief executive officer”.

91. Section 327 of the Act is replaced by the following section:

“327. The Commission shall impute to the employers of all the units the cost of

(1) benefits due by reason of an injury or disease that, despite having arisen solely as the result of a worker's gross and wilful negligence, is recognized as an employment injury under section 27;

(2) benefits due by reason of an employment injury contemplated in section 31; and

(3) benefits for the health services, adapted equipment and other costs provided by reason of an employment injury, other than a hearing impairment caused by noise not resulting from an industrial accident, that does not render the worker unable to carry on his employment beyond the day on which his injury appeared.

Subparagraphs 1 and 2 of the first paragraph apply only if a final decision has determined the injury or disease to be admissible as an employment injury under section 27 or 31.”

92. Section 328 of the Act is amended

(1) by replacing “his employment with each of the employers and to the importance of the danger of the work carried on for each of those employers in relation to the worker’s occupational disease” in the second paragraph by “such employment with each of the employers and the danger involved in the work carried on for each of those employers in terms of contracting the occupational disease”;

(2) by adding the following paragraph at the end:

“In the case of a hearing impairment caused by noise not resulting from an industrial accident, the Commission shall impute the cost of benefits to one or more groups of units, which it determines by regulation, on the basis of the nature of the work that most contributed to the appearance of the hearing impairment, or to all the employers if such an imputation is not possible.”

93. Section 337 of the Act is amended

(1) by inserting “and the danger involved in the work carried on for each of them in terms of contracting the occupational disease” at the end of the first paragraph;

(2) by striking out “a kind of” in the second paragraph;

(3) by replacing “mailing” in the second paragraph by “sending”.

94. Section 341 of the Act is amended by replacing “medical aid and” in the introductory clause of the first paragraph by “health services, adapted equipment and other costs as well as for”.

95. Section 345 of the Act is amended by striking out “the second paragraph of section 315 and”.

96. The Act is amended by inserting the following chapter after section 348:

“CHAPTER X.1

“COMITÉ SCIENTIFIQUE SUR LES MALADIES PROFESSIONNELLES

“DIVISION I

“ESTABLISHMENT AND MANDATE

“348.1. A scientific committee on occupational diseases is established under the name “Comité scientifique sur les maladies professionnelles” (the Committee).

“348.2. The Committee’s mandate is to make recommendations and advise the Minister and the Commission as regards occupational diseases, in particular

(1) by conducting scientific monitoring, by identifying and analyzing research and studies on occupational diseases, including research and studies produced by the Institut national de santé publique du Québec and the Institut de recherche Robert-Sauvé en santé et en sécurité du travail;

(2) by analyzing the causal relations between diseases and contaminants or the risks peculiar to a type of work; and

(3) by producing written opinions on the identification of occupational diseases, on contaminants or on the peculiar risk factors related to occupational diseases and on the criteria for determining them.

The Committee must, when drawing up its opinions and recommendations, take into account the realities specific to women and men.

The Committee may carry out any other mandate conferred on it in accordance with the Acts administered by the Commission. A further mandate conferred on the Committee is to examine any matter submitted to it by the Minister or the Commission and to give its opinion.

The Committee may, for the purposes of the mandates conferred on it or that it initiated, establish subcommittees composed of experts and consult, or entrust the carrying out of work to, any expert or public body.

“348.3. The Committee’s opinions and recommendations shall be sent to the Commission and the Minister. Subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the Commission shall make such recommendations and opinions public on its website not later than one year after receiving them.

Despite the first paragraph, the Commission shall, prior to the publication of a draft regulation made under paragraph 1 of section 454.1, publish on its website any opinions and recommendations of the Committee that concern the draft regulation and that have not already been made public, subject to the Act respecting Access to documents held by public bodies and the Protection of personal information.

“DIVISION II

“COMPOSITION AND OPERATION

“**348.4.** The Committee is composed of five members appointed by the Government following an invitation for applications and after consultation with the professional orders concerned and with the Comité consultatif du travail et de la main-d’œuvre referred to in section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2). The Committee must include at least the following members:

(1) a physician holding a specialist’s certificate in occupational medicine, or in public health and preventive medicine, issued by the Collège des médecins du Québec;

(2) a physician holding a specialist’s certificate issued by the Collège des médecins du Québec in a specialty other than the one specified in subparagraph 1 and who is an associate professor or full professor at a Québec university;

(3) a person holding a university degree at the Master’s or doctoral level in occupational hygiene or occupational health; and

(4) a person holding a university degree at the Master’s or doctoral level in epidemiology.

The chair of the Committee is designated by the Government from among its members.

The Government shall establish the remuneration and other conditions of employment of Committee members.

“**348.5.** The term of office of the chair and the other members of the Committee may not exceed five years and is renewable. On the expiry of their term, the members remain in office until they are reappointed or replaced.

“**348.6.** Any vacancy during the term of office of a Committee member is filled in the manner prescribed for the appointment of the member to be replaced.

“DIVISION III**“REPORTING AND IMMUNITY**

“348.7. Every year, the Committee chair shall send a report on the Committee’s activities to the Commission and the Minister, on the date determined by the Minister.

The report must contain all the information required by the Minister.

“348.8. The Commission shall finance the expenditures related to the Committee’s activities.

To that end, the Commission and the Minister shall enter into an agreement providing, in particular, for the Commission’s authorization of the Committee’s annual expenditures, which must take into account the priorities established by the Commission, and an annual report on those expenditures.

“348.9. A member of the Committee may not be prosecuted for an act performed in good faith in carrying out his duties.”

97. Section 354 of the Act is amended by adding the following paragraph at the end:

“If the interested party is an employer, he may expressly designate a person to receive the decision on his behalf. A decision transmitted by the Commission to that person is deemed to have been transmitted to the employer.”

98. Sections 356 and 357 of the Act are repealed.

99. Section 358.3 of the Act is amended by replacing “and 233” in the second paragraph by “, 233 and 233.7”.

100. Section 358.4 of the Act is amended by replacing “chairman of the board of directors and chief executive officer” by “president and chief executive officer”.

101. Section 359 of the Act is amended

(1) by replacing “45” in the first paragraph by “60”;

(2) by inserting the following paragraph after the second paragraph:

“Moreover, a person may contest before the Tribunal a decision regarding which the person applied for a review if the Commission did not make a decision within 90 days after receiving the application. If the person who applied for the review requested more time to present observations or produce documents, the 90-day time limit runs from the time observations are presented or documents are produced.”;

(3) by replacing “fourth” in the last paragraph by “fifth”;

(4) by adding the following paragraph at the end:

“If a decision that is the subject of an application for review is also contested before the Tribunal, the latter shall refer the matter to the Commission for a review decision.”

102. Section 359.1 of the Act is amended by replacing “45” by “60”.

103. The Act is amended by inserting the following section after section 359.1:

“360. A person who believes he has been wronged by a decision rendered by the Commission may elect to apply for a review of the decision within 30 days of its notification or contest it before the Administrative Labour Tribunal within 60 days of its notification in the following cases:

(1) if the decision relates to a matter referred to in subparagraphs 1 to 5 of the first paragraph of section 212 following an opinion given by the Bureau d’évaluation médicale, the third paragraph of section 230 following an opinion rendered by a special committee, or the third paragraph of section 233.5 following a report made by a committee on occupational oncological diseases; or

(2) if the decision is rendered under Chapter IX or X.

In the cases referred to in subparagraph 1 of the first paragraph, the Commission or the Tribunal may, where applicable, decide any other question that is the subject of the decision.

If a decision that is the subject of an application for review is also contested before the Tribunal, the latter shall refer the matter to the Commission for a review decision.”

104. Section 361 of the Act is amended by inserting “or any contestation before the Administrative Labour Tribunal under section 360” after “review”.

105. Section 363 of the Act is amended by replacing “an income replacement indemnity or of a death benefit contemplated in section 101 or in the first paragraph of section 102 or a benefit provided for in the personal rehabilitation program of a worker” by “a benefit granted under this Act”.

106. Section 364 of the Act is amended

(1) by replacing “to a benefit which he had been refused initially or increases the amount of a benefit” in the first paragraph by “to an indemnity which he had been refused initially or increases the amount of an indemnity”;

(2) by replacing “the compensation” in the second paragraph by “the indemnity”.

107. Section 365 of the Act is amended by inserting “or, in the cases referred to in the first paragraph of section 360, if it has not been contested before the Administrative Labour Tribunal” after “358.3” in the first paragraph.

108. Section 433 of the Act is amended by inserting “or 360” after “359”.

109. Section 454 of the Act is amended

(1) in the first paragraph,

(a) by replacing subparagraph 1 by the following subparagraph:

“(1) determining, for the purposes of section 28.1, the eligibility criteria for claims for a disease for which the diagnosis is a hearing impairment caused by noise;”;

(b) by inserting the following subparagraphs after subparagraph 3:

“(3.0.1) determining the rehabilitation measures that may be granted in addition to those provided for in Chapter IV;

“(3.0.2) determining, for the purposes of Chapter IV, the cases in which and conditions on which rehabilitation measures may be granted;

“(3.0.3) determining the rules applicable with respect to the options offered to employers under sections 145.5 and 167.2;”;

(c) by replacing subparagraph 3.1 by the following subparagraphs:

“(3.1) determining, for the purposes of paragraph 3 of section 189, the medicines and other pharmaceutical products to which a worker who has suffered an employment injury is entitled;

“(3.2) determining, for the purposes of paragraph 3.1 of section 189, the physical rehabilitation services to which a worker who has suffered an employment injury is entitled;

“(3.3) determining the other services forming part of the health services referred to in paragraph 4 of section 189;”;

(d) by replacing subparagraph 4.1 by the following subparagraph:

“(4.1) determining, for the purposes of section 198.1, the adapted equipment and other costs to which a worker who has suffered an employment injury is entitled;”;

(e) by inserting the following subparagraph after subparagraph 8.1:

“(8.2) determining, for the purposes of section 313, the amount the Commission may impose on employers for the management of their records;”;

(f) by inserting the following subparagraph after subparagraph 15:

“(15.1) determining, for the purposes of section 328, the groups of units to which the Commission may impute the cost of the benefits payable by reason of a hearing impairment caused by noise not resulting from an industrial accident;”;

(2) by inserting the following paragraph after the first paragraph:

“In exercising the regulatory powers set out in subparagraphs 3.1, 3.2, 3.3 and 4.1 of the first paragraph, the Commission may prescribe the cases in which and conditions on which the health services and adapted equipment and other costs may be granted.”

II0. The Act is amended by inserting the following section after section 454:

“**454.1.** The Commission shall, by regulation,

(1) determine diseases for the purposes of the presumption of an occupational disease provided for in section 29, along with the special conditions in relation to such diseases, such as the duration of exposure to a contaminant or the type of work carried on;

(2) prescribe, for the purposes of section 280.2, the information and documents that must be provided together with an authorization application; such information and documents may differ according to the type of goods or services or the type of person or enterprise making the application; and

(3) prescribe, for the purposes of sections 280.3 and 280.6, the conditions that must be met to obtain or maintain an authorization.”

III. Section 455 of the Act is amended by inserting “or under section 454.1” after “454” in the first paragraph.

II2. Sections 458 to 460 of the Act are amended by replacing “of not less than \$500 nor more than \$1,000 in the case of a natural person and to a fine of not less than \$1,000 nor more than \$2,000 in the case of a legal person” by “of not less than \$1,000 nor more than \$5,000 in the case of a natural person and to a fine of not less than \$2,000 nor more than \$10,000 in all other cases”.

II3. Section 461 of the Act is amended

(1) by replacing “of independent operators or domestics who or which” by “that”;

(2) by replacing “of not less than \$300 nor more than \$500 in the case of a natural person and to a fine of not less than \$500 nor more than \$1,000 in the case of a legal person” by “of not less than \$500 nor more than \$1,000 in the case of a natural person and to a fine of not less than \$1,000 nor more than \$2,000 in all other cases”.

114. Section 462 of the Act is amended by replacing “of not less than \$300 nor more than \$500 in the case of a natural person and to a fine of not less than \$500 nor more than \$1,000 in the case of a legal person” by “of not less than \$500 nor more than \$1,000 in the case of a natural person and to a fine of not less than \$1,000 nor more than \$2,000 in all other cases”.

115. Section 463 of the Act is amended by replacing “of not less than \$500 nor more than \$2,000 in the case of a natural person and to a fine of not less than \$2,000 nor more than \$8,000 in the case of a legal person” by “of not less than \$1,000 nor more than \$10,000 in the case of a natural person and to a fine of not less than \$2,000 nor more than \$20,000 in all other cases”.

116. Section 464 of the Act is amended by replacing “of not less than \$300 nor more than \$500 in the case of a natural person and to a fine of not less than \$500 nor more than \$1,000 in the case of a legal person” by “of not less than \$1,000 nor more than \$10,000 in the case of a natural person and to a fine of not less than \$2,000 nor more than \$20,000 in all other cases”.

117. Section 465 of the Act is amended by replacing “of not more than \$300 in the case of a natural person and to a fine not exceeding \$500 in the case of a legal person” by “of not less than \$500 nor more than \$1,000 in the case of a natural person and to a fine of not less than \$1,000 nor more than \$2,000 in all other cases”.

118. Section 467 of the Act is replaced by the following section:

“**467.** The minimum and maximum fines prescribed by this Act are doubled for a second offence and tripled for a subsequent offence.”

119. Section 586 of the Act is repealed.

120. Schedule I to the Act is repealed.

121. The Act is amended by replacing all occurrences of “disability” and “disabilities” in sections 133, 203 and 274 by “limitation” and “limitations”, respectively.

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

122. Section 1 of the Act respecting occupational health and safety (chapter S-2.1) is amended

(1) by striking out the definition of “**agency**”;

(2) by inserting the following definitions in alphabetical order:

““**health and safety representative**” means a person designated under section 87, 87.1, 88 or 88.1;

“**integrated health and social services centre**” means an integrated health and social services centre established by the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2), the institutions and the regional board referred to, as the case may be, in Parts IV.1 and IV.2 of the Act respecting health services and social services (chapter S-4.2), and the Cree Board of Health and Social Services of James Bay established under the Act respecting health services and social services for Cree Native persons (chapter S-5);

“**occupational health provider**” means a physician in charge of occupational health, a nurse, an ergonomist, an occupational hygienist or any other person exercising a function in occupational health within the scope of the service offer prepared by an integrated health and social services centre under section 109.1.”;

(3) by striking out the definitions of “**hospital centre**” and “**local community service centre**”;

(4) by replacing “69” in the definition of “**health and safety committee**” by “68.1, 68.2”;

(5) by replacing “in cases where, under a regulation, the student is deemed to be a worker or a construction worker” in the definition of “**employer**” by “undergoing a job shadowing or work training period under the institution’s responsibility”;

(6) by inserting “or mental” after “physical” in the definition of “**dangerous substance**”;

(7) by striking out the definition of “**safety representative**”;

(8) by replacing “in the cases determined by regulation” in the introductory clause of the definition of “**worker**” by “undergoing a job shadowing or work training period under the responsibility of an educational institution”.

123. Section 3 of the Act is amended by replacing “means of protection or safety equipment” by “protective means and equipment”.

124. The Act is amended by inserting the following section after section 5:

“**5.1.** Subject to any incompatible provision, in particular with respect to the workplace, the provisions of this Act apply to a worker carrying on telework and to his employer.”

125. Section 10 of the Act is amended

(1) by striking out “, and his wages for the time spent in undergoing a medical examination during employment prescribed for the application of this Act and the regulations” in paragraph 2;

(2) by adding the following paragraph at the end:

“(3) to receive his wages for the time spent undergoing a medical examination during employment required by this Act and the regulations, and the time spent for the travel required to undergo the examination. The cost of the examination and the travel and accommodation expenses are borne by the employer.”

126. Section 19 of the Act is amended by replacing “registered mail” in the third paragraph by “any appropriate means that provides the inspector with proof that it was delivered”.

127. Section 27 of the Act is amended by replacing “several” by “two or more”.

128. Section 29 of the Act is amended

(1) by replacing “, 18, 21 and 23” in the first paragraph by “and 18”;

(2) by replacing both occurrences of “safety representative” by “health and safety representative”.

129. Section 32 of the Act is amended by replacing “a certificate attesting” by “the certificate prescribed by the Commission, which attests”.

130. Section 33 of the Act is amended

(1) by replacing “the physician in charge of health services in the establishment where the worker is employed,” in the first paragraph by “a physician in charge of occupational health”;

(2) by replacing all occurrences of “the physician in charge” in the second and third paragraphs by “a physician in charge of occupational health”, with the necessary modifications, and by replacing “no physician in charge” in the third paragraph by “no such physician”.

131. Section 34 of the Act is amended by striking out paragraph 4.

132. Section 37 of the Act is amended

(1) by replacing “the physician in charge of health services in the establishment, or if there is no physician in charge” in the first paragraph by “a physician in charge of occupational health, or if there is no such physician”;

(2) by replacing all occurrences of “safety representative” by “health and safety representative”.

133. Section 40 of the Act is amended

(1) by replacing “a certificate attesting” in the first paragraph by “the certificate prescribed by the Commission, which attests”;

(2) by striking out the last paragraph.

134. The Act is amended by inserting the following section after section 40:

“40.1. The certificate is issued by the professional providing pregnancy care after he has evaluated, in accordance with protocols developed under section 48.1, that the working conditions of the pregnant worker may be physically dangerous to her unborn child, or to herself by reason of her pregnancy.

If the dangers and the associated working conditions are not identified by a protocol, the professional must, before issuing the certificate, consult with a physician in charge of occupational health or, if there is no such physician, with the public health director of the region in which the establishment is situated, or the person designated by the public health director.”

135. Section 42.1 of the Act is amended

(1) by replacing “40 to 42” in the first paragraph by “40, 41 and 42”;

(2) by replacing “worker’s attending physician or specialized nurse practitioner” in the last paragraph by “professional providing pregnancy care”.

136. Section 46 of the Act is amended

(1) by replacing “a certificate attesting” in the first paragraph by “the certificate prescribed by the Commission, which attests”;

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

“Section 40.1 applies, with the necessary modifications, to the issue of the certificate. The professional referred to is the one providing postnatal care.”

137. The Act is amended by inserting the following sections after section 48:

“48.1. The national public health director appointed under the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) shall develop and update the protocols to identify dangers and the associated working conditions for the purposes of the exercise of the rights provided for in sections 40, 41, 46 and 47 that meet, in particular, the needs the Commission communicates to the national public health director.

For that purpose, the Commission and the national public health director shall enter into an agreement that must, in particular, provide for annual reporting on the work carried out by the latter.

The national public health director may consult any expert or public body while developing and updating protocols.

“48.2. The protocols developed by the national public health director shall be sent to the Commission, which shall post them on its website.”

138. Section 49 of the Act is amended

- (1) by inserting “or action plan” after “prevention program” in paragraph 1;
- (2) by inserting “or mental” after “physical” in paragraphs 2 and 3.

139. Section 51 of the Act is amended

- (1) by inserting “and mental” after “physical” in the introductory clause;
- (2) by replacing “the agency and the physician in charge” in paragraph 10 by “the integrated health and social services centre and a physician in charge of occupational health”;
- (3) by replacing “health and safety devices or equipment” and “common protective devices or equipment” in paragraph 11 by “means and equipment” and “collective protective means and equipment”, respectively;
- (4) by replacing “, the public health director and the Commission” in paragraph 13 by “and the public health director”;
- (5) by adding the following at the end:

“(16) take the measures to ensure the protection of a worker exposed to physical or psychological violence, including spousal, family or sexual violence, in the workplace.

For the purposes of subparagraph 16 of the first paragraph, in a situation of spousal or family violence, the employer is required to take the measures if he knows or ought reasonably to know that the worker is exposed to such violence.”

140. The Act is amended by inserting the following section after section 51.1:

“51.1.1. Any clause in a contract or agreement that limits or transfers the obligations that, under this Act, are those of the employer who hires out or lends the services of a worker in his employ or those of the person using those services is without effect.”

141. Section 52 of the Act is replaced by the following section:

“52. Every employer shall draw up and keep up to date a register of the contaminants and dangerous substances, identified by regulation, that are present in the employer’s establishment. The content of the register, which may include, among other things, a list of the workers exposed to those contaminants or dangerous substances, and the manner in which the register is to be sent to the Commission, are determined by regulation.”

142. Section 56 of the Act is amended by replacing “Where one building is used by several employers, the owner” by “The owner of a building that is used by at least one employer”.

143. Section 58 of the Act is replaced by the following sections:

“58. Every employer must prepare and implement a prevention program specific to each establishment employing at least 20 workers during the year.

When, during a year, the number of workers in an establishment falls below 20, the employer must maintain the implemented prevention program until 31 December of the following year.

If an establishment employs fewer than 20 workers, the employer must prepare and implement a prevention program in the cases and on the conditions prescribed by regulation.

If the Commission considers it advisable for protecting workers’ health or ensuring their safety and physical or mental well-being, it may require an employer to prepare and implement a prevention program within the time determined by the Commission, regardless of the number of workers in the establishment.

For the purpose of determining the number of workers, those whose services are lent or hired out to the employer must be considered.

A prevention program must be prepared, implemented and updated in the manner and within the time prescribed by regulation.

“58.1. Despite section 58, an employer who employs workers in more than one establishment where activities of the same nature are carried on may prepare and implement a single prevention program for all or part of the establishments, which must also cover the establishments employing fewer than 20 workers. The employer must ensure beforehand that the functions set out in sections 78 and 90 can be adequately exercised, in particular considering the distance between the establishments concerned. The prevention program must take into account all the activities carried on in the establishments and apply for a period of not less than three years.

Where an employer ceases to implement the prevention program provided for in the first paragraph, he must, as soon as possible, implement a prevention program specific to each establishment in accordance with section 58.

If the Commission considers it advisable for protecting workers' health or ensuring their safety and physical or mental well-being, it may require the employer to prepare and implement, within the time determined by the Commission, a prevention program specific to each establishment it designates.

For the purpose of determining whether the activities carried on in an establishment are of the same nature, the exercise of comparable functions by workers and the related working conditions, in particular, must be taken into consideration. The employer shall take into account the application guide on that subject developed by the Commission and published on its website.”

144. Section 59 of the Act is amended

- (1) by inserting “and mental” after “physical” in the first paragraph;
- (2) by replacing the second paragraph by the following paragraph:

“Such a program must take into account the occupational health programs referred to in section 107, the regulations applicable to the establishment and, where applicable, the recommendations from the health and safety committee and must set out, in particular,

- (1) the identification and analysis of the risks that may affect the health of the establishment's workers, including the chemical, biological, physical, ergonomic and psychosocial risks related to the work, and the risks that may affect the workers' safety;
- (2) the measures and priorities for action to eliminate or, failing that, to control the identified risks, giving precedence to the hierarchy of preventive measures established by regulation as well as the scheduling to accomplish the measures and priorities;
- (3) the supervision, evaluation, maintenance and follow-up measures to ensure that the identified risks are eliminated or controlled;
- (4) the identification of the individual protective means and equipment which are both in compliance with the regulations and best adapted to meet the needs of the establishment's workers;
- (5) the occupational health and safety training and information programs;
- (6) the pre-employment medical checkups and medical examinations during employment required by regulation;
- (7) the establishment and updating of a list of the dangerous substances used in the establishment and the contaminants that may be emitted there; and

- (8) the maintaining of an adequate first aid service to respond to emergencies.”;
- (3) by replacing “5 and 6” in the last paragraph by “4 and 5”.

145. Section 60 of the Act is amended

(1) by striking out “; he shall also send the program and the updating of it to the Commission, with the committee’s recommendations, as the case may be, according to the terms and conditions and within the time limits prescribed by regulation” in the first paragraph;

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

“The employer shall also send to the Commission, every three years from the date of implementation of the program, on the form it prescribes, the priorities for action determined as part of his prevention program, the progress made with respect to the measures set out, and the follow-up on the measures that he has implemented to eliminate and control the risks identified for those priorities.”

146. Section 61 of the Act is replaced by the following section:

“**61.** The Commission may, within the time it determines, order an employer to send it a prevention program or to amend the content of the program, in particular to bring it into conformity with the components of the occupational health programs the Commission prepares under section 107 that apply to the establishment of that employer.

The employer shall send the amended prevention program to the health and safety committee, the certified association and the health and safety representative.”

147. The Act is amended by inserting the following subdivision after section 61:

“§3.1. — *Action plan*

“**61.1.** Where there is no requirement to prepare or implement a prevention program for an establishment, the employer must prepare and implement an action plan specific to that establishment.

An action plan must be prepared, implemented and updated in the manner and within the time prescribed by regulation.

“**61.2.** The object of an action plan is to eliminate, at the source, dangers to the health, safety and physical and mental well-being of workers.

Such an action plan must take into account the occupational health programs referred to in section 107 and the regulations applicable to the establishment and must set out, in particular,

(1) the identification of the risks that may affect the health of the establishment's workers, including the chemical, biological, physical, ergonomic and psychosocial risks related to the work, as well as the risks that may affect the workers' safety;

(2) the measures and priorities for action to eliminate or, failing that, to control the identified risks, giving precedence to the hierarchy of preventive measures established by regulation as well as the scheduling to accomplish the measures and priorities;

(3) the supervision and maintenance measures to ensure that the identified risks are eliminated or controlled;

(4) the identification of the individual protective means and equipment that, in addition to being in compliance with the regulations, are those best adapted to meet the needs of the establishment's workers; and

(5) the occupational health and safety training and information.

The employer is required to include health components in his action plan only if there is an occupational health program referred to in section 107 applicable to his establishment.”

148. Section 62 of the Act is amended by replacing “several” in subparagraph 3 of the first paragraph by “two or more”.

149. Section 62.4 of the Act is amended by replacing “several” by “more”.

150. Sections 68 to 70 of the Act are replaced by the following sections:

“68. A health and safety committee must be established in any establishment employing at least 20 workers during the year.

When, during a year, the number of workers in an establishment falls below 20, the health and safety committee must be maintained until 31 December of the following year.

The Commission may, if it considers it advisable for protecting workers' health or ensuring their safety and physical or mental well-being, require the establishment of a health and safety committee, regardless of the number of workers in the establishment.

For the purpose of determining the number of workers, those whose services are lent or hired out to the employer must be considered.

The obligation to establish a health and safety committee does not apply in the case of an establishment employing at least 20 workers for fewer than 21 days during the year.

“68.1. Where an employer implements a prevention program in accordance with section 58.1, a health and safety committee acting for all the establishments covered by the prevention program must be established in place of the health and safety committees provided for in the first paragraph of section 68.

The provisions of this chapter that are applicable to a committee established in a single establishment apply, with the necessary modifications, to a committee established under the first paragraph.

Where the employer ceases to implement the prevention program provided for in section 58.1, one health and safety committee per establishment referred to in the first paragraph of section 68 must be established without delay.

“68.2. The employer and the workers of each establishment referred to in the first paragraph of section 68.1 may agree to establish health and safety committees in addition to the health and safety committee established for all the establishments.

The workers’ consent to that agreement is given by the certified associations that represent them and by the workers not represented by a certified association, in the manner determined between them.

The Commission may, if it considers it advisable for protecting workers’ health or ensuring their safety and physical or mental well-being, require that additional health and safety committees be established for the establishments it designates.

The provisions of this chapter applicable to a health and safety committee established under section 68 apply to the additional health and safety committees, with the necessary modifications.

The prevention program prepared under section 58.1 must take into account the responsibilities of each additional health and safety committee.

“69. A health and safety committee may be established in an establishment other than one of those referred to in sections 68 and 68.1.

This chapter does not apply to such a committee, which establishes its own rules.

“70. The number of workers’ representatives on a health and safety committee is determined by agreement between the employer and the establishment’s workers. If there is no agreement, that number is the one established in the cases and on the conditions prescribed by regulation.

The workers' consent to such an agreement is given by the certified associations that represent them and by the workers not represented by a certified association, in the manner determined between them.

The employer shall designate at least one member on the committee and he may designate as many members as there are workers' representatives on the committee."

151. Section 71 of the Act is amended by inserting “, including the health and safety representative,” after “committee” in the first paragraph.

152. Section 72 of the Act is amended by replacing “several” in the third paragraph by “two or more”.

153. Sections 74 and 75 of the Act are replaced by the following sections:

“74. The health and safety committee’s rules of operation, including the minimum frequency of meetings, are determined by agreement between its members.

Until an agreement is entered into concerning the minimum frequency of meetings, the committee shall hold one meeting every three months, subject to a greater frequency determined in the cases and on the conditions prescribed by regulation.

If there is no agreement, the minimum rules of operation apply, in the cases and on the conditions prescribed by regulation.

“74.1. The health and safety committee’s meetings are held during regular working hours, subject to an agreement between its members.

“75. An expert may participate, by invitation and without the right to vote, in the health and safety committee’s meetings.”

154. Section 78 of the Act is amended

- (1) by striking out paragraphs 1 and 2;
- (2) by replacing “to establish” in paragraph 3 by “to determine”;
- (3) by replacing “devices” in paragraph 4 by “means”;
- (4) by inserting “, to cooperate in its preparation, updating and follow-up” after “program” in paragraph 5;
- (5) by inserting the following paragraph after paragraph 5:

“(5.1) to make recommendations to the employer as to whether or not to request the cooperation of an occupational health provider in the preparation of the health components of the employer’s prevention program;”;

(6) by replacing paragraph 6 by the following paragraph:

“(6) to participate in the identification and analysis of risks that may affect the health and safety of the establishment’s workers and in the identification of the contaminants and dangerous substances present in the workplace;”;

(7) by replacing paragraph 8 by the following paragraph:

“(8) to entrust specific mandates, specifying the time necessary to carry them out, to committee members, in particular to the health and safety representative so that the latter exercises functions in addition to those set out in section 90;”;

(8) by inserting the following paragraph after paragraph 10:

“(10.1) to receive and take into consideration the health and safety representative’s recommendations;”;

(9) by replacing “in” in paragraph 11 by “concerning”;

(10) by replacing paragraph 12 by the following paragraph:

“(12) to receive and study the statistical data or any other data produced by the Commission or by any other body;”;

(11) by adding the following paragraph at the end:

“Within the scope of the functions it exercises under subparagraph 5 of the first paragraph, the committee may consult an occupational health provider.”

155. The Act is amended by inserting the following section after section 78:

“78.1. Members of the health and safety committee must, within the time prescribed by regulation, participate in training programs whose content and duration are determined by regulation.

They may, without loss of pay, take time off as necessary to participate in such programs.

Registration, travel and accommodation expenses are borne by the Commission, in accordance with the regulations.”

156. Section 79 of the Act is amended by replacing “1 to” in the first paragraph by “3 and”.

157. Section 82 of the Act is amended

(1) by replacing “several” by “two or more”;

(2) by striking out the last sentence;

(3) by adding the following paragraphs at the end:

“The health and safety committees and their members have the same rights and shall exercise the same functions as the members of the committees established under section 68.

Workers’ representatives on the health and safety committees shall be designated by the certified association or, if there is more than one certified association, according to the procedure agreed on by them.”

158. Section 83 of the Act is replaced by the following section:

“83. The workers’ representatives on each health and safety committee shall designate the workers’ representatives on the health and safety committee established for the whole establishment. The latter committee shall exercise the functions entrusted to it by the other health and safety committees of the establishment.

The prevention program prepared under section 58 must take into account the responsibilities of each health and safety committee established under the first paragraph of section 82.”

159. Sections 84 to 86 of the Act are repealed.

160. The Act is amended by replacing the heading of Chapter V by the following:

“CHAPTER V

“HEALTH AND SAFETY REPRESENTATIVE AND HEALTH AND SAFETY LIAISON OFFICER

“DIVISION I

“HEALTH AND SAFETY REPRESENTATIVE”.

161. Sections 87 and 88 of the Act are replaced by the following sections:

“87. Where a health and safety committee exists in an establishment, at least one health and safety representative must be designated from among the establishment’s workers.

The health and safety representative is, by virtue of office, a member of the health and safety committee.

“87.1. Despite the first paragraph of section 87, where a health and safety committee acting for the establishments covered by a prevention program is established under section 68.1, at least one health and safety representative shall be designated for those establishments.

The number of health and safety representatives as well as the designation procedure shall be established by agreement between the employer and the workers of each of those establishments.

The workers' consent to such an agreement is given by the certified associations that represent them and by the workers not represented by a certified association, in the manner determined between them.

If there is no agreement, a health and safety representative shall be designated, for the establishments covered by a prevention program, by the members representing the workers on the health and safety committee established under section 68.1 and shall be chosen from among those members.

Despite the second and fourth paragraphs, the Commission may require a health and safety representative to be designated in an establishment where the Commission considers it advisable for protecting workers' health or ensuring their safety and physical or mental well-being.

The provisions of this chapter that are applicable to a health and safety representative designated for a single establishment apply, with the necessary modifications, to a health and safety representative designated under this section.

Where the employer ceases to implement the prevention program provided for in section 58.1, at least one health and safety representative per establishment must be designated without delay in accordance with sections 87 and 88.

“88. If an establishment, except an establishment covered by a prevention program under section 58.1, employs fewer than 20 workers during the year, at least one health and safety representative must be designated from among the establishment's workers in the cases and on the conditions prescribed by regulation.

For the purpose of determining the number of workers, those whose services are lent or hired out to the employer must be considered.

“88.1. If the Commission considers it advisable for protecting workers' health or ensuring their safety and physical or mental well-being, it may require that a health and safety representative be designated in an establishment where there is no health and safety committee.

The provisions of this chapter apply to such a representative.”

162. Section 89 of the Act is amended

(1) by replacing “and 88, safety representatives” by “, 88 and 88.1, health and safety representatives”;

(2) by inserting “under section 72” at the end.

163. Section 90 of the Act is amended

(1) by replacing “safety” in the introductory paragraph by “health and safety”;

(2) by inserting “, including recommendations concerning the psychosocial risks related to the work,” after “appropriate” in paragraph 4;

(3) by replacing paragraph 9 by the following paragraph:

“(9) to cooperate in the preparation and implementation of the prevention program or action plan that must be prepared and implemented by the employer by presenting recommendations in writing to the employer, and to participate in the identification and analysis of risks that may affect the health and safety of the establishment’s workers and in the identification of the contaminants and dangerous substances present in the workplace.”;

(4) by adding the following paragraph at the end:

“Where a health and safety committee exists in an establishment, the health and safety representative must inform it of the result of any investigation conducted under subparagraph 2 of the first paragraph and communicate to it the elements resulting from the identification and analysis the representative participated in under subparagraph 9 of that paragraph.”

164. Section 91 of the Act is amended by replacing the first paragraph by the following paragraphs:

“A health and safety representative must, within the time prescribed by regulation, participate in training programs whose content and duration are determined by regulation.

The health and safety representative may, without loss of pay, take time off as necessary to participate in such programs.”

165. Section 92 of the Act is amended

(1) in the first paragraph,

(a) by replacing “safety” by “health and safety”;

(b) by inserting “of the first paragraph” after “7”;

(2) by replacing the last paragraph by the following paragraphs:

“The amount of time the health and safety representative may devote to the exercise of his other functions is determined by agreement between the members of the health and safety committee of the establishment. If there is no agreement, the minimum time, in the cases and on the conditions prescribed by regulation, applies.

In the case of a health and safety representative designated under section 88 or 88.1, the agreement referred to in the second paragraph is entered into between the representative and his employer.”

166. Section 95 of the Act is repealed.

167. The Act is amended by inserting the following division after section 97:

“DIVISION II

“HEALTH AND SAFETY LIAISON OFFICER

“97.1. Where there is no requirement to designate a health and safety representative for an establishment, the certified associations that represent the workers and the workers not represented by a certified association shall designate a health and safety liaison officer, in accordance with the mode of appointment they determine together.

“97.2. The function of a health and safety liaison officer is to cooperate with the employer to facilitate the communication of health and safety information between the employer and the workers of the establishment.

A further function of the health and safety liaison officer is to submit complaints to the Commission.

“97.3. The health and safety liaison officer shall cooperate in the preparation and implementation of the prevention program or action plan that must be prepared and implemented by the employer by presenting recommendations in writing to the employer. The officer may also make recommendations in writing regarding the identification of risks in the work environment. The employer is required to reply to a recommendation within 30 days.

If, at the expiry of that period, the employer has not followed up on a recommendation of the health and safety liaison officer, the latter may submit a complaint to the Commission.

“97.4. Sections 93, 94, 96 and 97 apply to the health and safety liaison officer and to his employer, with the necessary modifications.

The health and safety liaison officer may take time off work as necessary to exercise his functions.

“97.5. The health and safety liaison officer must, in the year after his designation, participate in a training program whose content and duration are determined by the Commission.

He may, without loss of pay, take time off as necessary to participate in such a program.

Registration, travel and accommodation expenses are borne by the Commission, in accordance with the regulations.”

168. Section 98 of the Act is replaced by the following sections:

“**98.** One or more employers’ associations and one or more union associations may enter into an agreement establishing a joint sector-based association on occupational health and safety to cover one or more sectors of activities to which they belong.

The agreement must contain all the components prescribed by regulation and comes into force on the approval of the Commission.

Failing an agreement, one or more employers’ representatives and one or more workers’ representatives may enter into an agreement to cover one or more sectors of activities to which they belong.

A sector of activities may not be covered by more than one joint sector-based association.

A sector-based association shall be administered by a joint board of directors composed of members who belong to each of the sectors of activities that the association covers.

“**98.1.** A sector-based association may enter into an agreement with one or more sector-based associations with a view to exchanging training and services.

“**98.2.** The sector-based associations are required to prepare a program of activities that complies with the priorities communicated to them by the Commission. They must also take into account the prevention objectives of this Act and the specific needs of each of the sectors of activities they cover.”

169. The Act is amended by inserting the following section after section 100:

“**100.1.** Where a sector-based association fails in its obligations, the Commission may revoke approval of the agreement referred to in section 98 or reduce the amount of the subsidy provided for in section 100.”

170. Section 101 of the Act is amended, in the second paragraph,

(1) by replacing “and job-site committees” in subparagraph 2 by “, job-site committees, health and safety representatives and health and safety coordinators”;

(2) by inserting the following subparagraph after subparagraph 2:

“(2.1) cooperate in the preparation and implementation of prevention programs or action plans referred to in this Act to which its member establishments are subject;”;

(3) by inserting the following subparagraph after subparagraph 4:

“(4.1) cooperate with the Commission in working committees on matters related to preventing employment injuries;”.

171. The heading of Division I of Chapter VIII of the Act is amended by replacing “AND THE STANDARD CONTRACT” by “, SPECIFICATIONS AND FRAMEWORK AGREEMENT”.

172. Sections 107 to 109 of the Act are replaced by the following sections:

“107. In cooperation with the Minister of Health and Social Services, the Commission shall prepare occupational health programs and determine the occupational health priorities and the territories or the establishments or categories of establishments to which they apply.

The occupational health programs shall be evaluated and updated regularly by the Commission in cooperation with the Minister of Health and Social Services.

“107.1. The objects of the occupational health programs are, in particular,

(1) to identify the risks that may alter the health of workers and the possible impacts on the latter;

(2) to propose methods and techniques to identify, control or eliminate those risks; and

(3) to specify the services offered by occupational health providers and the public health director to support employers in the preparation of the health components of their prevention program or action plan.

“107.2. The Commission shall publish the occupational health programs on its website.

“108. In cooperation with the Minister of Health and Social Services, the Commission shall prepare specifications intended for the integrated health and social services centres that specify the expectations and requirements regarding occupational health, in particular as concerns the implementation of the occupational health programs.

For the purposes of this chapter, where a health region has more than one integrated health and social services centre, a reference to such a centre is a reference to the one resulting from the amalgamation of an agency and other institutions within the meaning of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2).

“109. For the purpose of implementing the occupational health programs and taking into account the specifications, the Commission and the Minister of Health and Social Services shall enter into a management and accountability framework agreement stipulating the minimum content of the contracts to be entered into between the Commission and the integrated health and social services centres.

The agreement must, in particular, stipulate the rules applicable to the management of contracts between the Commission and the integrated health and social services centres, and to the reporting that must be carried out.

“109.1. In accordance with the specifications and for the purpose of providing the services necessary to implement the occupational health programs, an integrated health and social services centre must prepare a service offer describing the means it intends to use and the cost of the services it undertakes to deploy.

“109.2. The Commission shall enter into a contract with every integrated health and social services centre whereby, in accordance with the specifications, the centre undertakes to provide the necessary services, in particular the services for implementing the occupational health programs prepared by the Commission in the territory served by the centre or the services necessary for the establishments or categories of establishments located in the territory.

In addition to the components stipulated in the management and accountability framework agreement, the contract must contain the service offer prepared by the integrated health and social services centre.

The contract shall be filed by the integrated health and social services centre with the Minister of Health and Social Services.”

173. Section 110 of the Act is amended

(1) in the second paragraph,

(a) by replacing “109” by “109.2”;

(b) by inserting “of the expert services necessary for the execution of the contract and those” after “cover the costs”;

(2) by replacing all occurrences of “agency” by “integrated health and social services centre”, with the necessary modifications.

174. Section 111 of the Act is replaced by the following section:

“III. The physician in charge of occupational health and the other health professionals within the meaning of the Health Insurance Act (chapter A-29) who provide services for the purposes of this chapter are remunerated by the Régie de l’assurance maladie du Québec, in accordance with the agreements entered into under section 19 of that Act.”

175. Division II of Chapter VIII of the Act, comprising sections 112 to 115, is repealed.

176. The heading of Division III of Chapter VIII of the Act is replaced by the following heading:

“PUBLIC HEALTH NETWORK FOR OCCUPATIONAL HEALTH”.

177. Section 117 of the Act is amended by replacing “placed in charge of health services in an institution” and “a person operating a hospital centre or local community service centre designated in the contract entered into pursuant to section 109” by “appointed as physician in charge of occupational health” and “an integrated health and social services centre. The physician must be a member of the clinical department of public health of such a centre and hold practice privileges in occupational health”, respectively.

178. The Act is amended by inserting the following section after section 117:

“**117.1.** The physician in charge of occupational health or any other occupational health provider shall cooperate, at the request of the Minister of Health and Social Services, in the preparation of the occupational health programs referred to in section 107.

He shall also cooperate, at an employer’s request or if the Commission or a public health director considers it advisable for protecting workers’ health, in the preparation and implementation of the health components of the prevention program described in section 59 or the action plan described in section 61.2. He may retain the services of any other occupational health provider that he considers necessary.”

179. Sections 118 and 119 of the Act are repealed.

180. Section 120 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “Similarly, a physician whose application, as contemplated in section 117, has not been accepted or, once accepted has not been renewed by person operating a hospital centre or a local community service centre” in the second paragraph by “A physician whose application referred to in section 117 has been refused or whose accepted application has not been renewed”;

(3) by striking out the third paragraph.

181. Section 122 of the Act is repealed.

182. Sections 123 to 126 of the Act are replaced by the following sections:

“123. An occupational health provider who, in the performance of his duties, observes the presence of a danger in the health, safety or sanitation conditions that is likely to require a preventive measure must, in compliance with his confidentiality obligations, report it to the Commission, the employer, the workers concerned, the certified association, the health and safety committee and the public health director.

The first paragraph also applies to any person who is not an occupational health provider and who offers occupational health services to an employer.

“124. The occupational health provider must inform a worker of any situation exposing him to a danger to his health, safety or physical or mental well-being.

An occupational health provider who is a professional within the meaning of the Professional Code (chapter C-26) and who observes a deterioration in a worker’s health following a medical supervision measure for prevention and detection must, in keeping with his professional obligations, inform the worker of the deterioration.

“125. The occupational health provider shall, on request, send his activity report to the employer, the workers, the certified association and the health and safety committee concerned as well as to the public health director.

“126. Where required for the performance of his duties within the scope of the service offer required under section 109.1, the occupational health provider has access at any reasonable time of the day or night to a workplace and he may be accompanied by an expert.

He has access to all the information necessary for the performance of his duties. He may not communicate it or use that information for any other purpose.

He may use a measuring device in a workplace.”

183. Section 127 of the Act is amended

(1) by replacing “the agency” and “109” in the introductory clause by “the integrated health and social services centre” and “109.2”, respectively;

(2) by replacing paragraph 1 by the following paragraph:

“(1) ensure the cooperation of physicians in charge of occupational health and of any other occupational health provider in the preparation and implementation of the health components of the prevention program set out in section 59 or those of the action plan set out in section 61.2;”;

(3) by replacing “of the person operating a hospital centre or local community service centre” in paragraph 2 by “of the integrated health and social services centre”;

(4) by inserting “and of the health components of the prevention program set out in section 59 or those of the action plan set out in section 61.2” at the end of paragraph 3;

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

“(3.1) ensure, where a request is made in accordance with section 117.1, that the occupational health providers’ services are provided in the employer’s establishment or in a facility of the integrated health and social services centre, or elsewhere if the public health director believes it is necessary because the other premises are not available;”;

(6) by striking out paragraph 7.

184. The Act is amended by inserting the following section after section 127:

“**127.1.** The public health director may, if he considers it advisable for protecting workers’ health, evaluate the health components of a prevention program described in section 59 or of an action plan described in section 61.2, in particular as regards taking into account the occupational health programs referred to in section 107, and make recommendations to the employer, the Commission and, as the case may be, the health and safety committee.”

185. Division V of Chapter VIII of the Act, comprising sections 130 to 136, is repealed.

186. Section 140 of the Act is replaced by the following section:

“**140.** The Commission shall be administered by a board of directors composed of 15 members appointed by the Government, including the chairman of the board of directors, and the president and chief executive officer who is a member by virtue of office, without the right to vote.

The chairman of the board of directors shall be appointed after consultation with the most representative union associations and employers’ associations. He must, in the Government’s opinion, qualify as an independent director within the meaning of section 4 of the Act respecting the governance of state-owned enterprises (chapter G-1.02). Sections 5 to 7 of that Act apply, with the necessary modifications.”

187. Section 141 of the Act is amended

(1) by replacing the introductory clause of the first paragraph by the following:

“With the exception of the chairman of the board of directors and the president and chief executive officer, the members of the board of directors shall be designated in the following manner:”;

(2) by striking out the second paragraph.

188. The Act is amended by inserting the following section after section 141:

“141.1. The Government shall appoint a president and chief executive officer to be responsible for the direction and management of the Commission.

The offices of president and chief executive officer and of chairman of the board of directors may not be held concurrently.”

189. The Act is amended by inserting the following section after section 142:

“142.1. The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer and of the vice-chairmen.”

190. Section 143 of the Act is amended by replacing “and chief executive officer” by “, the president and chief executive officer”.

191. Section 144 of the Act is amended by replacing “chief executive officer” and “in section 141” by “the president and chief executive officer” and “in sections 140 and 141”, respectively.

192. Section 146 of the Act is replaced by the following section:

“146. The offices of president and chief executive officer and of vice-chairman are full-time positions.”

193. Section 147 of the Act is amended by replacing “Commission and” by “Commission, the president and chief executive officer and”.

194. Section 148 of the Act is replaced by the following section:

“148. A vacancy on the board of directors, except in the position of president and chief executive officer, shall be filled in accordance with the rules of appointment set out in this Act.”

195. Section 149 of the Act is amended

(1) by replacing “and of the vice-chairmen” in the first paragraph by “, except the president and chief executive officer”;

(2) by striking out the second paragraph.

196. Section 151 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Eight members, including the following, constitute a quorum of the board of directors of the Commission:

(1) the chairman of the board of directors or the person appointed under section 155 to replace him;

(2) at least three of the members appointed under subparagraph 1 of the first paragraph of section 141; and

(3) at least three of the members appointed under subparagraph 2 of the first paragraph of section 141.”;

(2) by striking out “of directors and chief executive officer” in the second paragraph.

197. Section 152 of the Act is amended by replacing “and chief executive officer” in the first paragraph by “, the president and chief executive officer”.

198. Section 154 of the Act is amended by striking out “and chief executive officer” and the last sentence.

199. Section 155 of the Act is amended

(1) by replacing “and chief executive officer” by “, the president and chief executive officer”;

(2) by replacing “Government may” by “Minister shall”.

200. The Act is amended by inserting the following section after section 155:

“155.1. The board of directors must establish the following committees:

(1) a governance and ethics committee;

(2) an audit committee chaired by the chairman of the board of directors; and

(3) a human resources committee.

The composition of the committees as well as the functions they exercise are prescribed by the Commission's by-laws."

201. Section 156 of the Act is amended by striking out "and chief executive officer" in paragraph 1.

202. The Act is amended by inserting the following section after section 156:

"156.1. Sections 10, 11 and 36 to 39 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) apply, with the necessary modifications, to the Commission."

203. Section 161.0.7 of the Act is amended by replacing "chairman and" by "president and chief executive officer and the".

204. Section 162.1 of the Act is amended by replacing "chairman of the board of directors and chief executive officer" by "president and chief executive officer".

205. Section 163 of the Act is amended by replacing "chairman of the board of directors and chief executive officer" in subparagraph 5 of the second paragraph by "president and chief executive officer".

206. Section 163.1 of the Act is amended by replacing both occurrences of "chairman of the board of directors and chief executive officer" by "president and chief executive officer".

207. Section 167 of the Act is amended

(1) by inserting "as well as priorities that a joint sector-based association on occupational health and safety must comply with in programming its activities" at the end of paragraph 1;

(2) by inserting the following paragraph after paragraph 1:

"(1.1) to notify workers and employers of, and give them information concerning, their rights and obligations under this Act;";

(3) by inserting ", including support measures for workers not represented by a certified association" at the end of paragraph 3;

(4) by inserting "and mental" after "physical" in paragraphs 5 and 12;

(5) by replacing paragraph 15 by the following paragraphs:

"(15) to grant financial assistance to an association or a body for an occupational health and safety training or information project that takes into account the priorities established by the Commission, provided the association or body has not received another sum for the same period under this Act;

“(15.1) to issue training certificates for the purposes of the Acts and regulations it administers and to recognize the persons or bodies authorized to issue such certificates;”;

(6) by replacing “of health programs and seeing that” in paragraph 16 by “of the service offer contained in the contract entered into under section 109.2 and ensuring, for the purposes of the implementation of the occupational health programs and the delivery of the other services provided for in the specifications, that”;

(7) by adding the following paragraph at the end:

“(18) on its own behalf or for the fund, as the case may be, to transact or to make compromises on matters for which this Act or the Act respecting industrial accidents and occupational diseases (chapter A-3.001) grants it jurisdiction.”

208. The Act is amended by inserting the following sections after section 167:

“167.1. The Commission may put in place a program to certify employers with regard to occupational health and safety, in order to promote employers’ taking charge of health and safety in the workplace.

To that end, the Commission shall determine by regulation the cases, conditions and terms for issuing, renewing, suspending and revoking such certification as well as the persons or bodies authorized to issue the certification.

“167.2. The Commission may grant a financial incentive to employers that put in place measures to protect workers’ health and ensure their safety and physical and mental well-being.

The Commission shall determine by regulation the form such an incentive may take, how it is to be calculated and the terms and conditions for granting it.”

209. Section 172 of the Act is amended by replacing “of directors and chief executive officer” in the first paragraph by “, the president and chief executive officer”.

210. The Act is amended by inserting the following section after section 173:

“173.1. The Commission may, by regulation, impose the use of a medium or technology for any document necessary for the application of an Act or a regulation it administers. It may also prescribe by regulation that such a document must be sent or received using any method of transmission it specifies in the regulation.

The Commission shall assist any person who so requests to help him use the medium or technology referred to in the regulation.”

211. The Act is amended by inserting the following section after section 179:

“**179.1.** An inspector may not, without the consent of the worker, enter a place where telework is carried on if that place is situated in a dwelling house, unless the inspector has obtained a court order authorizing such entry.

A judge of the Court of Québec having jurisdiction in the locality in which the house is situated may grant the order, on the conditions he determines, if he is satisfied that there are reasonable grounds to believe that the worker or a person who is in such a place or nearby is exposed to a danger threatening his life, health, safety or physical or mental well-being.”

212. Section 180 of the Act is amended by inserting “, including a physician in charge of occupational health or any other occupational health provider” at the end of paragraph 7.

213. Section 181 of the Act is amended

(1) by inserting “, the health and safety coordinator” after “contractor”;

(2) by replacing “prevention officer” and “safety representative” by “health and safety representative”.

214. Section 183 of the Act is amended

(1) by inserting “the representative association within the meaning of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) that has affiliated workers present on the construction site,” after “association,”;

(2) by replacing “the safety representative” by “the health and safety coordinator, the principal contractor, the health and safety representative”.

215. Section 194 of the Act is amended

(1) by inserting the following paragraph after paragraph 1:

“(1.1) “health and safety coordinator” means a person designated under section 215.1;”;

(2) in paragraph 3,

(a) by replacing “safety” by “health and safety”;

(b) by inserting “or 212.1” at the end;

(3) by replacing “in the cases determined by regulation” in paragraph 4 by “undergoing a job shadowing or work training period under the responsibility of an educational institution”.

216. Section 198 of the Act is amended

(1) by striking out “particular”;

(2) by replacing “safety representative” by “health and safety representative”.

217. Section 199 of the Act is amended

(1) by inserting “relating to a construction site” and “and mental” after “program” and “physical”, respectively;

(2) by replacing “Particularly, it must contain every component prescribed by regulation” by “It must comply with the regulations applicable to the construction site and contain the components set out in subparagraphs 1 to 5, subparagraph 7, with the necessary modifications, and subparagraph 8 of the second paragraph of section 59”.

218. Section 200 of the Act is replaced by the following section:

“**200.** A prevention program must be sent to the Commission before work begins, where it is foreseen that activities on the construction site will occupy at least 20 construction workers simultaneously at a stage of the work.”

219. Section 203 of the Act is amended by replacing “If the prevention programs of the principal contractor and of the employer conflict, the former prevails” by “In the event of incompatibility, the prevention program of the principal contractor prevails over the prevention program or action plan applicable for the employer’s establishment”.

220. Section 204 of the Act is amended

(1) by replacing “25” by “20”;

(2) by striking out “particular”.

221. Section 205 of the Act is replaced by the following section:

“**205.** A job-site committee consists of the following persons, as and when they are on the construction site, subject to the terms and conditions prescribed by regulation:

(1) one health and safety coordinator designated under section 215.1 or, if there is no such coordinator, at least one representative of the principal contractor;

- (2) one representative of each employer;
- (3) one health and safety representative; and
- (4) one representative designated by each of the representative associations with at least one affiliated construction worker present on the site.”

222. Section 206 of the Act is amended

(1) by replacing “supervise” in paragraph 2 by “ensure”, and by replacing “la mise en place et le fonctionnement” in the French text by “de la mise en place et du fonctionnement”;

(2) by replacing “or their unions or associations” in paragraph 3 by “, the representative associations, the joint sector-based construction association referred to in section 99”;

(3) by striking out paragraphs 6 and 7.

223. Section 207 of the Act is amended by inserting the following paragraph after the first paragraph:

“The health and safety coordinator or another member designated by the principal contractor shall coordinate the job-site committee’s activities.”

224. The Act is amended by inserting the following section after section 207:

“**207.1.** The members of the job-site committee must participate in training programs whose content and duration are determined by regulation.

They may, without loss of pay, take time off as necessary to participate in such programs.

Registration, travel and accommodation expenses are borne by the Commission, in accordance with the regulations.”

225. Section 208 of the Act is amended by inserting “to the health and safety representatives and” after “modifications,”.

226. Section 209 of the Act is replaced by the following section:

“**209.** Where it is foreseen that activities on a construction site will occupy at least 10 construction workers simultaneously at a stage of the work, at least one health and safety representative must be designated, as soon as work begins, by a majority of the construction workers present on the construction site.

Failing that, the representative association with the most affiliated construction workers present on the construction site shall designate the health and safety representative.”

227. Section 210 of the Act is amended

(1) by replacing “safety” in the introductory paragraph by “health and safety”;

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

“(4) to make any recommendations he considers appropriate, including recommendations concerning the psychosocial risks related to the work, to the job-site committee, or, if there is no such committee, to the construction workers or their representative association, to the employer and to the health and safety coordinator or the principal contractor;”.

228. The Act is amended by inserting the following section after section 212:

“**212.1.** Despite sections 209 and 212, where it is foreseen that activities on a construction site will occupy at least 100 construction workers simultaneously at a stage of the work or that the total cost of the work will exceed \$12,000,000, one or more health and safety representatives, assigned full-time to a construction site, must be designated by all the representative associations.

The minimum number of health and safety representatives assigned full-time to a construction site is determined by regulation.

The costs related to the performance of the functions set out in section 210 are borne by the principal contractor.

The total cost of the work foreseen under the first paragraph is revalorized every five years, on 1 January of the year, according to the method provided for in sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).”

229. Section 213 of the Act is amended

(1) by striking out “, 95”;

(2) by replacing “safety” by “health and safety”.

230. The Act is amended by inserting the following division after section 215:**“DIVISION IV.1****“HEALTH AND SAFETY COORDINATOR**

“**215.1.** Where it is foreseen that activities on a construction site will occupy at least 100 construction workers simultaneously at a stage of the work or that the total cost of the work will exceed \$12,000,000, the principal

contractor must, as soon as work begins, designate one or more health and safety coordinators.

The minimum number of health and safety coordinators on a construction site is determined by regulation.

A health and safety coordinator is a member of the managerial staff and is under the responsibility of the principal contractor and assigned full-time to a construction site.

The total cost of the work referred to in the first paragraph is revalorized every five years, on 1 January of the year, according to the method provided for in sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

“215.2. The functions of a health and safety coordinator are

(1) to participate in the preparation and updating of the prevention program implemented on the construction site;

(2) with a view to the safety of the construction workers, to supervise the setting up and operation of mechanisms to coordinate the activities of employers who are on the construction site simultaneously;

(3) to identify situations that may be a source of danger to the construction workers;

(4) to inspect workplaces;

(5) to ensure that all workers know the risks related to their work;

(6) to receive copies of accident notices and investigate incidents that have caused or could have caused an accident; and

(7) to accompany the inspector on visits of inspection.

“215.3. A health and safety coordinator must participate in training programs whose content and duration are determined by regulation.

The health and safety coordinator may, without loss of pay, take time off as necessary to participate in such programs.

Registration, travel and accommodation expenses are borne by the Commission, in accordance with the regulations.”

231. Section 221 of the Act is amended by replacing “the safety representative, the inspectors” by “the health and safety coordinator, the health and safety representative”.

232. Section 223 of the Act is amended, in the first paragraph,

(1) by striking out subparagraph 5;

(2) by striking out “, and determining the form and tenor of the certificate contemplated in sections 32, 40 and 46” in subparagraph 6;

(3) in subparagraph 7,

(a) by replacing “every establishment or construction site in view of ensuring” by “every workplace so as to ensure”;

(b) by inserting “and mental” after “physical”;

(4) by replacing “devices” in subparagraph 9 by “means”;

(5) by replacing subparagraph 10 by the following subparagraph:

“(10) determining the contaminants and dangerous substances for which the employer must draw up and keep up to date a register in accordance with section 52 and prescribing the content of the register and the manner in which it is to be sent;”;

(6) by replacing subparagraph 17 by the following subparagraphs:

“(17) determining in which cases and on which conditions an employer must, for an establishment employing fewer than 20 workers, prepare a prevention program and designate a health and safety representative;

“(17.1) determining the manner and time limits for preparing, implementing and updating a prevention program or action plan and establishing the hierarchy of preventive measures for the purpose of preparing the prevention program or action plan;”;

(7) in subparagraph 22,

(a) by replacing “determining the categories of establishments in which a health and safety committee may be formed and fixing, by category,” by “setting”;

(b) by inserting “health and safety” after “members of a”;

(8) by replacing subparagraph 23 by the following subparagraph:

“(23) setting the minimum frequency of the health and safety committees’ meetings;”;

(9) by replacing subparagraph 24 by the following subparagraph:

“(24) determining the amount of time that a health and safety representative may devote to the exercise of his other functions set out in subparagraphs 1, 3 to 5, 8 and 9 of the first paragraph of section 90;”;

(10) by inserting the following subparagraphs after subparagraph 24:

“(24.1) determining the content and duration of the training programs in which the members of the health and safety committees and the health and safety representatives must participate under sections 78.1 and 91 and prescribing the time limit for completing that training;

“(24.2) determining the registration, travel and accommodation expenses borne by it under sections 78.1, 91, 97.5, 207.1, 211 and 215.3;”;

(11) by replacing subparagraph 31 by the following subparagraph:

“(31) determining the terms and conditions relating to the composition of job-site committees and the designation of their members, establishing the rules of operation of the committees, setting, by category of construction sites, a minimum number of meetings that is different than the number set by this Act, determining the content and duration of the training programs in which the members of the job-site committees must participate under section 207.1 and prescribing the time limit for completing that training;”;

(12) by replacing “the amount of time that a safety representative” and “the safety representative contemplated” in subparagraph 32 by “the minimum number of designated health and safety representatives on a site, the amount of time that a health and safety representative” and “the health and safety representative contemplated”, respectively;

(13) by inserting the following subparagraph after subparagraph 32:

“(32.1) determining, by category of construction sites, the minimum number of health and safety coordinators designated on a site as well as the content and duration of the training programs in which they must participate under section 215.3 and prescribing the time limit for completing that training;”;

(14) by inserting the following subparagraph after subparagraph 37:

“(38) determining the cases, conditions and terms for issuing, renewing, suspending and revoking the certification provided for in section 167.1, as well as the persons or bodies authorized to issue the certification, and determine the form the financial incentive provided for in section 167.2 may take, how it is to be calculated and the terms and conditions for granting it;”;

(15) by inserting the following subparagraph after subparagraph 40:

“(40.1) imposing the use of a medium or technology for a document necessary for the application of an Act or a regulation it administers and prescribing that such a document be sent or received using any method of transmission specified by the Commission;”.

233. The Act is amended

(1) by inserting “and mental” after “physical” in sections 2, 9 and 196;

(2) by inserting “or mental” after all occurrences of “physical” in sections 3, 4, 12, 13, 18, 49.1, 51.2, 186, 217 and 237;

(3) by replacing all occurrences of “safety representative”, “prevention officer” and “prevention representative” by “health and safety representative”.

HEALTH INSURANCE ACT

234. Section 3 of the Health Insurance Act (chapter A-29) is amended by inserting “, by a member of a committee on occupational oncological diseases or by a member of the Comité scientifique sur les maladies professionnelles” at the end of the fourteenth paragraph.

ACT RESPECTING LABOUR STANDARDS

235. Section 39.0.1 of the Act respecting labour standards (chapter N-1.1) is amended by striking out paragraphs 1 to 5 and 10 to 16 of the definition of “employer subject to contribution” in the first paragraph.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

236. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by replacing paragraph 9 by the following paragraph:

“(9) THE PRESIDENT AND CHIEF EXECUTIVE OFFICER OF THE COMMISSION DES NORMES, DE L’ÉQUITÉ, DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL”.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

237. Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by replacing paragraph 10 by the following paragraph:

“(10) THE PRESIDENT AND CHIEF EXECUTIVE OFFICER OF THE COMMISSION DES NORMES, DE L’ÉQUITÉ, DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL”.

ACT TO ESTABLISH THE ADMINISTRATIVE LABOUR TRIBUNAL

238. Section 6 of the Act to establish the Administrative Labour Tribunal (chapter T-15.1) is amended by inserting “360,” after “359.1,” in paragraph 1.

239. Section 9 of the Act is amended, in the second paragraph,

(1) by inserting “on application or on its own initiative,” at the beginning of subparagraph 1;

(2) by inserting the following subparagraph after subparagraph 2:

“(2.1) on application or on its own initiative, prohibit a party whose conduct is vexatious or quarrelsome from commencing a matter, except with the prior authorization of the president or any other member designated by the latter, and subject to the conditions determined by the president or any other member designated by the latter;”;

(3) by inserting “or a stay order” after “provisional order” in subparagraph 3.

240. Section 82 of the Act is amended by inserting “or any person” after “member” in subparagraph 3 of the second paragraph.

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

241. Section 337 of the Act respecting occupational health and safety (1979, chapter 63) is amended by inserting “, and Division III of Chapter XI, comprising sections 204 to 208, the heading of Division IV of Chapter XI and sections 212 to 215, which come into force on 1 January 2023, and section 211, which comes into force on 1 January 2024” at the end.

REGULATION RESPECTING OCCUPATIONAL DISEASES

242. The Regulation respecting occupational diseases, the text of which appears below, is enacted.

“REGULATION RESPECTING OCCUPATIONAL DISEASES

“SCOPE AND DEFINITIONS

1. This Regulation determines, in Schedule A, diseases and the special conditions in relation to them for the purposes of the occupational disease presumption provided for in section 29 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

The Regulation also determines, for the purposes of section 28.1 of the Act, the eligibility criteria for a claim for a disease for which the diagnosis is a hearing impairment caused by noise.

“2. For the purposes of this Regulation, “operational firefighter” means

- (1) an officer or a firefighter assigned to firefighting interventions;
- (2) an officer or a firefighter who conducts clearing or searches for the causes and circumstances of fires;
- (3) a firefighter who drives the trucks; and
- (4) a firefighter who operates the pumpers and the elevating devices.

“SCHEDULE A

DIVISION I—DISEASES CAUSED BY CHEMICAL AGENTS

DISEASE	SPECIAL CONDITIONS
Poisoning by metals and their organic or inorganic toxic compounds	Having carried on any work involving the utilization or handling of or another form of exposure to those metals.
Poisoning by halogens and their organic or inorganic toxic compounds	Having carried on any work involving the utilization or handling of or another form of exposure to those halogens.
Poisoning by the organic or inorganic toxic compounds of boron	Having carried on any work involving the utilization or handling of or another form of exposure to such compounds of boron.
Poisoning by silicon and its organic or inorganic toxic compounds	Having carried on any work involving the utilization or handling of or another form of exposure to silicon or such compounds of silicon.
Poisoning by phosphorus and its organic or inorganic toxic compounds	Having carried on any work involving the utilization or handling of or another form of exposure to phosphorus or such compounds of phosphorus.
Poisoning by arsenic and its organic or inorganic toxic compounds	Having carried on any work involving the utilization or handling of or another form of exposure to arsenic or such compounds of arsenic.
Poisoning by the organic or inorganic toxic compounds of sulfur	Having carried on any work involving the utilization or handling of or another form of exposure to such compounds of sulfur.
Poisoning by selenium and its organic or inorganic toxic compounds	Having carried on any work involving the utilization or handling of or another form of exposure to selenium or such compounds of selenium.

Poisoning by tellurium and its organic or inorganic toxic compounds	Having carried on any work involving the utilization or handling of or another form of exposure to tellurium or such compounds of tellurium.
Poisoning by the organic or inorganic toxic compounds of nitrogen	Having carried on any work involving the utilization or handling of or another form of exposure to such compounds of nitrogen.
Poisoning by the organic or inorganic toxic compounds of oxygen	Having carried on any work involving the utilization or handling of or another form of exposure to such compounds of oxygen.
Poisoning by aliphatic, alicyclic and aromatic hydrocarbons	Having carried on any work involving the utilization or handling of or another form of exposure to those substances.
Parkinson's disease	<p>Having carried on any work involving exposure for at least 10 years to pesticides that are phytosanitary or phytopharmaceutical products for agricultural use or intended for plant maintenance or that are veterinary biocides or antiparasitics.</p> <p>Work involves exposure to pesticides where</p> <ul style="list-style-type: none"> – there is handling or use of pesticides by contact or inhalation; or – there is contact with treated crops, surfaces or animals or with machines used to apply pesticides. <p>The diagnosis must not have been made more than 7 years after the end of the exposure to the pesticides.</p>

DIVISION II—BIOLOGICAL AGENTS AND INFECTIOUS OR PARASITIC DISEASES

DISEASE	SPECIAL CONDITIONS
Bacterial or fungal skin infections (pyodermatosis, bacterial folliculitis, panaris, dermatomycosis, candida skin infection)	Having carried on any work involving contact with tissues or material contaminated by bacteria or fungi.
Parasitosis	Having carried on any work involving contact with humans, animals or material contaminated by parasites such as <i>Sarcoptes scabiei</i> , <i>Pediculus humanus</i> or <i>Borrelia burgdorferi</i> .

Anthrax	Having carried on any work involving the utilization or handling of or another form of exposure to contaminated wool, hair, bristles, hides or skins.
Brucellosis	Having carried on any work related to the care, slaughtering, cutting up or transport of animals or any laboratory work involving contact with <i>Brucella</i> .
Viral hepatitis	Having carried on any work involving contact with contaminated humans, human products or substances.
Tuberculosis	Having carried on any work involving contact with contaminated humans, animals or human or animal products or other contaminated substances.
Warts on the hands	Having carried on any work performed in a slaughterhouse or involving the handling of animals or animal products under humid conditions (maceration).

DIVISION III — SKIN DISEASES

DISEASE	SPECIAL CONDITIONS
Irritative contact dermatitis	Having carried on any work involving contact with substances such as solvents, detergents, soaps, acids, alkalis, cements, lubricants or other irritating agents.
Allergic contact dermatitis	Having carried on any work involving contact with substances such as nickel, chrome, epoxy, mercury, antibiotics or other allergens.
Phyto dermatosis	Having carried on any work involving contact with plants.
Dermatosis caused by mechanical action (localized callosity and keratodermas)	Having carried on any work involving friction or pressure.
Photodermatitis, folliculitis, dyschromia, epithelioma or paraneoplastic lesions	Having carried on any work involving the utilization or handling of tar, pitch, asphalt, mineral oils, anthracene or their compounds, products and residues.
Radiodermatitis	Having carried on any work involving exposure to ionizing radiation.

Cutaneous telangiectasia	Having carried on any work performed in aluminum plants, involving repeated exposure to ambient air in pot rooms.
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Chemical folliculitis	Having carried on any work involving the utilization or handling of oil or grease.
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DIVISION IV — DISEASES CAUSED BY PHYSICAL AGENTS

DISEASE	SPECIAL CONDITIONS
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Hearing impairment caused by noise	Having carried on any work involving exposure to excessive noise.
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Disease caused by working in compressed air	Having carried on any work performed in compressed air.
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Disease caused by exposure to thermal stress	Having carried on any work performed under excessive thermal conditions.
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Disease caused by ionizing radiations	Having carried on any work involving exposure to ionizing radiations.
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Disease caused by vibrations	Having carried on any work involving vibrations.
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Retinitis	Having carried on any work involving electro-welding or acetylene welding.
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Cataract caused by non-ionizing radiation	Having carried on any work involving exposure to infrared radiation, microwaves or laser beams.
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DIVISION V — RESPIRATORY SYSTEM DISEASES

DISEASE	SPECIAL CONDITIONS
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Asbestosis	Having carried on any work involving exposure to asbestos fibre.
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Bronchopneumopathy	Having carried on any work involving exposure to the dust of hard metals.
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Siderosis	Having carried on any work involving exposure to iron dust and fumes.
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Silicosis	Having carried on any work involving exposure to silica dust.
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Talcosis	Having carried on any work involving exposure to talc dust.
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Byssinosis	Having carried on any work involving exposure to cotton, flax, hemp or sisal dust.
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Extrinsic allergic alveolitis	Having carried on any work involving exposure to an agent recognized as able to cause extrinsic allergic alveolitis.
Bronchial asthma	Having carried on any work involving exposure to a specific sensitizing agent.

DIVISION VI—MUSCULOSKELETAL DISORDERS

DISEASE	SPECIAL CONDITIONS
Musculoskeletal lesions manifested by objective signs (bursitis, tendinitis, tenosynovitis)	Having carried on any work involving repeated movements or pressure over an extended period of time.

DIVISION VII—MENTAL DISORDERS

DISEASE	SPECIAL CONDITIONS
Post-traumatic stress disorder	Having carried on any work involving repeated or extreme exposure to serious injury, sexual violence or threatened death, or to actual death not resulting from natural causes.

DIVISION VIII—ONCOLOGICAL DISEASES

DISEASE	SPECIAL CONDITIONS
Lung cancer or pulmonary mesothelioma	Having carried on any work involving exposure to asbestos fibre.
	Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.
	The diagnosis must have been made after an employment period of not less than 15 years. Not having been a smoker in the 10 years preceding the diagnosis.
Non-pulmonary mesothelioma	Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.

Kidney cancer	<p>Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.</p> <p>The diagnosis must have been made after an employment period of not less than 20 years.</p>
Bladder cancer	<p>Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.</p> <p>The diagnosis must have been made after an employment period of not less than 20 years.</p>
Laryngeal cancer	<p>Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.</p> <p>The diagnosis must have been made after an employment period of not less than 15 years.</p> <p>Not having been a smoker in the 10 years preceding the diagnosis.</p>
Multiple myeloma	<p>Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.</p> <p>The diagnosis must have been made after an employment period of not less than 15 years.</p>
Non-Hodgkin lymphoma	<p>Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.</p> <p>The diagnosis must have been made after an employment period of not less than 20 years.</p>

Skin cancer (melanoma)	<p>Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.</p> <p>The diagnosis must have been made after an employment period of not less than 15 years.</p>
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Prostate cancer	<p>Having carried on any work involving exposure to gas and smoke from a fire during operations to control them or during the clearing or investigation after they have been suppressed, and being or having been a full-time or part-time operational firefighter, employed by a city or municipality.</p> <p>The diagnosis must have been made after an employment period of not less than 15 years.</p>

REGULATION RESPECTING PREVENTION MECHANISMS SPECIFIC TO CONSTRUCTION SITES

243. The Regulation respecting prevention mechanisms specific to construction sites, the text of which appears below, is enacted.

“REGULATION RESPECTING PREVENTION MECHANISMS SPECIFIC TO CONSTRUCTION SITES

“CHAPTER I

“SCOPE

1. For the purposes of the Act respecting occupational health and safety (chapter S-2.1), this Regulation determines the rules applicable on construction sites with regard to the job-site committee, the health and safety representative and the health and safety coordinator.

“CHAPTER II**“JOB-SITE COMMITTEE****“DIVISION I****“COMPOSITION OF JOB-SITE COMMITTEE AND DESIGNATION OF MEMBERS**

“2. The maximum number of employers’ representatives on the job-site committee must be equal to the number of health and safety representatives and representatives of each of the representative associations that sit on the committee.

If the number of employers present on the construction site exceeds the maximum number of representatives prescribed in the first paragraph, the employers’ representatives on the committee are respectively those of the employers that employ the greatest number of workers present on the construction site.

“3. Where two or more health and safety representatives or two or more health and safety coordinators are designated on a construction site, the number of representatives or coordinators on the committee is equal to the minimum number prescribed in sections 13 and 16, according to the category of construction site.

“4. The health and safety representatives on the job-site committee are designated by all the representative associations.

Failing that, they are designated by a majority of the construction workers present on the construction site.

“DIVISION II**“RULES OF OPERATION FOR JOB-SITE COMMITTEE**

“5. The job-site committee holds its first meeting within 14 days after the date on which the work begins.

“6. Despite the minimum frequency of meetings prescribed in the first paragraph of section 207 of the Act, the job-site committee of a construction site employing 100 workers or more must meet at least once a week.

“7. The agenda of a job-site committee meeting is determined by the principal contractor.

Any committee member may, at the beginning of the meeting and with the other members’ agreement, propose amendments to the agenda.

“8. The quorum at a meeting is at least one representative of the principal contractor, at least one employer’s representative and at least half the members referred to in paragraphs 3 and 4 of section 205 of the Act who represent workers.

“9. Any vacancy on the job-site committee must be filled not later than 14 days after the committee is informed of it if the construction site employs at least 20 workers or not later than 7 days if the construction site employs at least 100 workers.

A vacancy is filled according to the method of designation prescribed for designating the member to be replaced, if any.

“10. The principal contractor must draw up the minutes of the job-site committee’s meetings.

At each meeting, the committee adopts the minutes of the previous meeting. Adopted minutes are kept by the principal contractor, in a register established for that purpose, for at least one year after the date on which the work ends.

Committee members may, by request to the principal contractor, obtain copies of the committee’s minutes.

“DIVISION III

“TRAINING OF JOB-SITE COMMITTEE MEMBERS

“11. A job-site committee member must obtain a certificate for at least one hour of theoretical training issued by the Commission or by a body recognized by it.

The training must pertain, in particular, to the following subjects:

- (1) prevention mechanisms applicable on a construction site;
- (2) the role of the job-site committee and its rules of operation;
- (3) follow-up on the prevention program;
- (4) analysis of accident notices and follow-up on them;
- (5) follow-up on suggestions and complaints regarding occupational health and safety received from construction workers, representative associations, the joint sector-based construction association referred to in section 99 of the Act, employers and the principal contractor; and
- (6) follow-up on reports regarding inspections carried out on the construction site.

A member who holds a health and safety coordinator training certificate or a health and safety representative training certificate under section 15 is not required to take such training.

“CHAPTER III

“HEALTH AND SAFETY REPRESENTATIVE

“**12.** The minimum amount of time that a health and safety representative may devote daily to the exercise of his or her functions, except the functions referred to in paragraphs 2, 6 and 7 of section 210 of the Act, is as follows, according to the number of workers present on the construction site:

- (1) 10 to 24 workers: 1 hour;
- (2) 25 to 49 workers: 3 hours;
- (3) 50 to 74 workers: 4 hours;
- (4) 75 to 99 workers: 6 hours; and
- (5) 100 workers and more: 8 hours.

“**13.** The minimum number of health and safety representatives designated in accordance with section 212.1 of the Act is as follows, according to the number of workers present on the construction site:

- (1) 100 to 199 workers: 1;
- (2) 200 to 599 workers: 2;
- (3) 600 to 899 workers: 3;
- (4) 900 to 1,199 workers: 4; and
- (5) 1,200 workers and more: 5.

“**14.** A health and safety representative designated in accordance with section 209 of the Act must obtain a certificate for at least three hours of theoretical training issued by the Commission or by a body recognized by it.

The training must pertain, in particular, to the following subjects:

- (1) prevention mechanisms applicable on a construction site;
- (2) the representative’s role, functions and responsibilities;
- (3) inspection of workplaces;

- (4) assistance to workers in the exercise of their rights recognized by the Act and the regulations;
- (5) the representative's role during an inspector's visit; and
- (6) accident investigation and analysis of reported incidents.

“15. A health and safety representative designated in accordance with section 212.1 of the Act must obtain a certificate for at least 40 hours of theoretical training issued by the Commission or by a body recognized by it.

In addition to the subjects listed in the second paragraph of section 14, the training must pertain to the prevention program and the operation of a job-site committee.

“CHAPTER IV

“HEALTH AND SAFETY COORDINATOR

“16. The minimum number of health and safety coordinators designated in accordance with section 215.1 of the Act is as follows, according to the number of workers present on the construction site:

- (1) 100 to 199 workers: 1;
- (2) 200 to 599 workers: 2;
- (3) 600 to 899 workers: 3;
- (4) 900 to 1,199 workers: 4; and
- (5) 1,200 workers and more: 5.

“17. A health and safety coordinator must obtain a certificate for at least 240 hours of theoretical training issued by the Commission or by a body recognized by it.

The training must pertain, in particular, to the following subjects:

- (1) the legislative and regulatory framework for occupational health and safety applicable to a construction site;
- (2) prevention mechanisms applicable on a construction site;
- (3) the coordinator's role and general functions, including coordinating a job-site committee;

- (4) preparing and updating a prevention program specific to a construction site;
- (5) the coordinator’s role during an inspector’s visit on the construction site;
- (6) the main safety measures applicable on a construction site, taking into account the priorities for action established by the Commission;
- (7) the main occupational health rules applicable on a construction site;
- (8) the occupational health and safety management audit;
- (9) inspection of workplaces;
- (10) accident investigation and analysis of reported incidents;
- (11) preparation of work directives specific to a construction site; and
- (12) interpersonal relations and communication skills.

“CHAPTER V

“TRANSITIONAL PROVISION

18. A person who, on 31 December 2022, holds an attestation of safety officer delivered by the Commission under paragraph *c* of subsection 2 of section 2.5.4 of the Safety Code for the construction industry (chapter S-2.1, r. 4) and who is designated health and safety representative or health and safety coordinator is not required to obtain the training certificates required under sections 15 and 17.”

REGULATION RESPECTING FINANCING

244. Section 53 of the Regulation respecting financing (chapter A-3.001, r. 7) is amended by replacing “the medical aid benefits to which the worker is entitled under Chapter V of the Act” in subparagraph *a* of subparagraph 1 of the first paragraph by “health services to which the worker is entitled under Chapter V of the Act, the cost of benefits to which the worker is entitled under Chapter V.1 of the Act.”.

245. Section 97 of the Regulation is amended by replacing “medical aid benefits to which the worker is entitled under Chapter V of the Act” in subparagraph *a* of subparagraph 1 of the first paragraph by “health services to which the worker is entitled under Chapter V of the Act, the cost of benefits to which the worker is entitled under Chapter V.1 of the Act.”.

246. Section 224 of the Regulation is amended by replacing “of the Act” in the introductory clause by “of the Act or of a contestation before the Administrative Labour Tribunal pursuant to section 360 of the Act”.

247. Section 227 of the Regulation is amended by inserting “or of a contestation before the Administrative Labour Tribunal pursuant to section 360 of the Act” at the end of the first paragraph.

248. Section 232 of the Regulation is amended by inserting “or of a contestation before the Administrative Labour Tribunal pursuant to section 360 of the Act” at the end.

249. Section 235 of the Regulation is amended by inserting “or of a contestation before the Administrative Labour Tribunal pursuant to section 360 of the Act” at the end of the first paragraph.

250. Sections 238 and 239 of the Regulation are amended by inserting “or of a contestation before the Administrative Labour Tribunal pursuant to section 360 of the Act” at the end.

REGULATION RESPECTING CONTRIBUTION RATES

251. Section 1 of the Regulation respecting contribution rates (chapter N-1.1, r. 5) is amended by replacing “0.07%” by “0.06%”.

JOINT SECTOR-BASED CONSTRUCTION ASSOCIATION ON OCCUPATIONAL HEALTH AND SAFETY REGULATION

252. Section 21 of the Joint Sector-Based Construction Association on Occupational Health and Safety Regulation (chapter S-2.1, r. 1) is amended by replacing “suspend payment” in the second paragraph by “reduce the amount”.

253. Section 23 of the Regulation is amended

- (1) by striking out “by registered mail” in the introductory clause;
- (2) by inserting “, in keeping with the priorities communicated to it by the Commission” at the end of paragraph 2;
- (3) by striking out subparagraph *c* of paragraph 4.

254. Section 27 of the Regulation is amended by replacing “the Commission intends to undertake during” in paragraph 4 by “determined by the Commission for”.

REGULATION RESPECTING JOINT SECTOR-BASED ASSOCIATIONS
ON OCCUPATIONAL HEALTH AND SAFETY

255. Section 1 of the Regulation respecting joint sector-based associations on occupational health and safety (chapter S-2.1, r. 2) is amended

(1) by replacing “union signatory(ies)” in the definition of “signatories” by “worker signatory(ies)”;

(2) by replacing “referred to” in the definition of “employer signatory” by “or the employers’ representative(s) according to the cases provided for”;

(3) by replacing the definition of “union signatory” by the following definition:

““worker signatory” means the union association(s) or the workers’ representative(s) according to the cases provided for in section 98 of the Act that have entered into or become a party to an agreement.”

256. Section 3 of the Regulation is amended by replacing “and union associations” by “, union associations, employers’ representatives and workers’ representatives”.

257. Section 8 of the Regulation is amended by replacing “union signatory” by “worker signatory”.

258. Section 10 of the Regulation is amended by replacing “union signatory” in the first paragraph by “worker signatory”.

259. Section 11 of the Regulation is amended

(1) by replacing “constituted as a professional syndicate, union, brotherhood or otherwise” in subparagraph *a* of paragraph 2 by “, whether constituted as a professional syndicate or not,”;

(2) by replacing “belongs to a group of syndicates, unions, brotherhoods or other groups of workers otherwise constituted” and “the group of syndicates, unions, brotherhoods or other groups of workers otherwise constituted” in subparagraph *b* of paragraph 2 by “belongs to a group of syndicates or another group of workers” and “the group of syndicates or the other group of workers”, respectively.

260. Section 17 of the Regulation is amended by replacing “or a union association” by “, an employers’ representative, a union association or a workers’ representative”.

261. Section 18 of the Regulation is amended by striking out “, such as when a new party joins the agreement” at the end of the first paragraph.

262. Section 24 of the Regulation is amended by replacing “suspend payment of a subsidy” in the second paragraph by “reduce the amount of a subsidy or revoke the approval of the agreement referred to in section 98 of the Act”.

263. Section 26 of the Regulation is amended

- (1) by striking out “by registered mail,” in the introductory clause;
- (2) by inserting “, in keeping with the priorities communicated to it by the Commission” at the end of paragraph 2;
- (3) by striking out subparagraph *c* of paragraph 4.

264. Section 30 of the Regulation is amended by replacing “the Commission intends to undertake during” in paragraph 4 by “determined by the Commission for”.

265. Section 32 of the Regulation is amended by inserting “and health and safety representatives” and “and representatives” after “safety committees” and “such committees”, respectively, in paragraph 10.

REGULATION RESPECTING THE CERTIFICATE ISSUED FOR THE PREVENTIVE WITHDRAWAL AND RE-ASSIGNMENT OF A PREGNANT OR BREAST-FEEDING WORKER

266. The Regulation respecting the certificate issued for the preventive withdrawal and re-assignment of a pregnant or breast-feeding worker (chapter S-2.1, r. 3) is repealed.

SAFETY CODE FOR THE CONSTRUCTION INDUSTRY

267. The Safety Code for the construction industry (chapter S-2.1, r. 4) is amended by striking out section 2.2.4 and subdivision 2.5 of Division II, comprising sections 2.5.1 to 2.5.4.

REGULATION RESPECTING HEALTH AND SAFETY COMMITTEES

268. The Regulation respecting health and safety committees (chapter S-2.1, r. 5) is repealed.

REGULATION RESPECTING PULMONARY HEALTH EXAMINATIONS FOR MINE WORKERS

269. Section 1 of the Regulation respecting pulmonary health examinations for mine workers (chapter S-2.1, r. 7) is amended by replacing the definition of “physician in charge of health services” by the following definition:

““physician in charge of occupational health” means the physician in charge of occupational health within the meaning of Division III of Chapter VIII of the Act respecting occupational health and safety (chapter S-2.1);”.

270. Section 7 of the Regulation is amended by replacing “establishment’s physician in charge of health services” in the second paragraph by “physician in charge of occupational health”.

271. Section 9 of the Regulation is amended by replacing “physician in charge of health services at the establishment where the worker is employed” in the first paragraph by “physician in charge of occupational health”.

REGULATION RESPECTING PREVENTION PROGRAMS

272. Division II of Chapter III of the Regulation respecting prevention programs (chapter S-2.1, r. 10), comprising sections 9 and 10, is repealed.

273. Schedule I to the Regulation is amended, in part “(A) CONSTRUCTION” of “GROUP 1”,

(1) by striking out “as well as the construction sites on which such work is being done” in Division 1;

(2) by striking out “, ainsi que les chantiers de construction où celles-ci œuvrent” in Division 2 in the French text;

(3) by striking out all occurrences of “et chantiers de construction” in the French text.

REGULATION RESPECTING SAFETY REPRESENTATIVES IN ESTABLISHMENTS

274. The Regulation respecting safety representatives in establishments (chapter S-2.1, r. 12) is repealed.

REGULATION RESPECTING OCCUPATIONAL HEALTH SERVICES

275. The Regulation respecting occupational health services (chapter S-2.1, r. 16) is repealed.

REGULATION RESPECTING THE IMPLEMENTATION OF THE AGREEMENT ON ANY PROGRAM OF THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

276. Section 4.01 of Schedule I to the Regulation respecting the implementation of the Agreement on any program of the Ministère de la Santé et des Services sociaux (chapter S-2.1, r. 29) is amended by replacing “a regional agency instituted under that Act” in the third paragraph by “an integrated health and social services centre established by the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2)”.

TRANSITIONAL AND FINAL PROVISIONS

277. Section 53 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), as amended by section 19, applies to any worker who suffers an employment injury that arises on or after 6 October 2022.

278. The employer of a worker who, on 6 October 2022, is on temporary assignment must, within 90 days after that date, inform the Commission des normes, de l'équité, de la santé et de la sécurité du travail of the option the employer chooses in accordance with section 180 of the Act respecting industrial accidents and occupational diseases, replaced by section 47.

The option chosen applies from the time it is received by the Commission.

279. The provisions of Division II.1 of Chapter VI of the Act respecting industrial accidents and occupational diseases, enacted by section 74, do not apply to claims received by the Commission des normes, de l'équité, de la santé et de la sécurité du travail before the date of coming into force of section 233.1 of the Act respecting industrial accidents and occupational diseases, as enacted by section 74.

280. A person or enterprise that was assigned a supplier number by the Commission des normes, de l'équité, de la santé et de la sécurité du travail before 6 April 2022 is deemed to be an authorized supplier under Division I of Chapter VIII.1 of the Act respecting industrial accidents and occupational diseases, enacted by section 87.

281. Sections 327 and 328 of the Act respecting industrial accidents and occupational diseases, as replaced or amended by sections 91 and 92, apply to any application for imputation made by an employer and to any imputation made on the initiative of the Commission des normes, de l'équité, de la santé et de la sécurité du travail on or after 6 October 2021.

282. The Government may make a regulation referred to in subparagraphs 3.0.1, 3.0.2, 3.1, 3.2, 3.3 and 4.1 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases, enacted or replaced by section 109, if the Commission des normes, de l'équité, de la santé et de la sécurité du travail fails to adopt one before 6 October 2024.

283. Until the coming into force of a regulation made under subparagraphs 3.1, 3.2, 3.3 and 4.1 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases, as amended by section 109, a reference to health services, adapted equipment or other expenses in subparagraph 3 of the first paragraph of section 327 of that Act, as replaced by section 91, and in paragraph 1 of section 341 of that Act, as amended by section 94, is a reference to medical aid.

284. Until the coming into force of a regulation made under paragraph 2 of section 454.1 of the Act respecting industrial accidents and occupational diseases, enacted by section 110, a person or enterprise that wishes to obtain the authorization of the Commission des normes, de l'équité, de la santé et de la sécurité du travail required under section 280.2 of that Act, enacted by section 87, must attach the following documents to the application:

(1) a document attesting that the person or, in the case of an enterprise, each professional working there is a member of a professional order, where applicable; and

(2) an attestation from the Commission, which must not have been issued more than 30 days before the date on which the application is filed, certifying that the person or enterprise is not in default regarding the person's or enterprise's obligations under the Act respecting industrial accidents and occupational diseases.

285. Until the coming into force of a regulation made under paragraph 3 of section 454.1 of the Act respecting industrial accidents and occupational diseases, enacted by section 110, a person or enterprise must, in order to obtain the authorization of the Commission des normes, de l'équité, de la santé et de la sécurité du travail required under section 280.2 of that Act, enacted by section 87, meet the following conditions:

(1) the person or, in the case of an enterprise, each professional working there must be a member of a professional order, where applicable;

(2) the person or enterprise must not be registered in the register of enterprises ineligible for public contracts under the Act respecting contracting by public bodies (chapter C-65.1); and

(3) the person or enterprise must not be in default regarding compliance with any provision of the Act respecting industrial accidents and occupational diseases, the Act respecting occupational health and safety (chapter S-2.1) and their regulations.

To maintain an authorization, a supplier must, at all times, meet the conditions set out in subparagraphs 2 and 3 of the first paragraph and ensure that professional activities reserved for members of a professional order are engaged in only by such a member.

286. A regulation amending Schedule 1 to the Regulation respecting financing (chapter A-3.001, r. 7) is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) if the regulation enacts, for the year of assessment corresponding to the year of coming into force of section 1 insofar as it enacts the definition of “domestic worker”, provisions governing the employer of a domestic worker.

287. An employer who, on the date preceding the date of coming into force of section 143, applies a prevention program in his establishment must maintain it in accordance with the provisions of the Act respecting occupational health and safety, as they read on that date, until he implements a prevention program or action plan in accordance with section 58, 58.1 or 61.1 of the Act respecting occupational health and safety, as replaced or enacted by sections 143 and 147.

288. From 6 April 2022 and until the coming into force of section 143, an employer who, under the Act respecting occupational health and safety, as it read on 5 October 2021, is not subject to the obligation to implement a prevention program specific to each establishment must record the identification and analysis of the risks that may affect the health and safety of workers that is specific to each establishment employing at least 20 workers.

289. From 6 April 2022 and until the coming into force of section 147, an employer who, under the Act respecting occupational health and safety, as it read on 5 October 2021, is not subject to the obligation to have a prevention program specific to each establishment must record the identification of the risks that may affect the health and safety of workers for any establishment employing fewer than 20 workers.

290. From 6 April 2022 and until the coming into force of section 150, a health and safety committee must be established in any establishment employing at least 20 workers if that establishment has no health and safety committee established in accordance with section 69 of the Act respecting occupational health and safety, as it read on 5 October 2021.

The number of workers’ representatives on a health and safety committee is determined by agreement between the employer and the workers of the establishment. If there is no agreement, the number of workers’ representatives on the health and safety committee is as follows, according to the number of workers in the establishment:

(1) 20 to 50 workers: 2;

(2) 51 to 100 workers: 3;

- (3) 101 to 500 workers: 4;
- (4) 501 to 1,000 workers: 5; and
- (5) more than 1,000 workers: 6.

The minimum frequency of meetings is determined by agreement between the employer and the workers of the establishment. If there is no agreement, the committee meets at least once every three months.

The workers' consent to such agreements is given by the certified associations that represent them and by the workers not represented by a certified association, in the manner determined between them.

The function of the committee is to participate in the identification and analysis of the risks that may affect the health and safety of the establishment's workers in order to make recommendations in writing to the employer.

Sections 71 to 73, the second and third paragraphs of section 74, and sections 76, 77, 80 and 81 of the Act respecting occupational health and safety, as they read on 5 October 2021, apply to the committee and to the designation of its members, with the necessary modifications.

291. From 6 April 2022 and until the coming into force of section 161, a health and safety representative must be designated in any establishment employing at least 20 workers if that establishment has no safety representative designated in accordance with section 87 or 88 of the Act respecting occupational health and safety, as they read on 5 October 2021.

The health and safety representative exercises the functions described in paragraphs 1, 4 and 8 of section 90 of the Act respecting occupational health and safety, as it read on 5 October 2021. The representative records his recommendations in writing.

The representative may take time off work for the time determined by agreement by the members of the establishment's health and safety committee. If there is no agreement, the minimum amount of time the representative may devote to the exercise of his functions every three months is, according to the number of workers in the establishment, as follows:

- (1) 20 to 50 workers: 9 hours 45 minutes;
- (2) 51 to 100 workers: 19 hours 30 minutes;
- (3) 101 to 200 workers: 32 hours 30 minutes;
- (4) 201 to 300 workers: 48 hours 45 minutes;
- (5) 301 to 400 workers: 58 hours 30 minutes;

(6) 401 to 500 workers: 68 hours 15 minutes; and

(7) more than 500 workers: 68 hours 15 minutes, to which are added 13 hours per additional 100 workers.

Sections 89, 93, 94, 96 and 97 of the Act respecting occupational health and safety, as they read on 5 October 2021, apply to the representative and to his designation, with the necessary modifications.

292. From 6 April 2022 and until the coming into force of section 167, a health and safety liaison officer must be designated in an establishment employing fewer than 20 workers if that establishment has no safety representative designated in accordance with section 87 or 88 of the Act respecting occupational health and safety, as they read on 5 October 2021.

The certified associations that represent the workers and the workers not represented by a certified association designate the health and safety liaison officer, in accordance with the mode of appointment they determine together.

The functions of a health and safety liaison officer are to cooperate with the employer to facilitate the communication of information on health and safety between the employer and the workers of the establishment and to make recommendations in writing to the employer on the identification of risks in the work environment. The health and safety liaison officer may also file complaints with the Commission.

The health and safety liaison officer may take time off work as necessary to exercise his functions.

Sections 93, 94, 96 and 97 of the Act respecting occupational health and safety, as they read on 5 October 2021, apply to the health and safety liaison officer, with the necessary modifications.

293. An employer referred to in section 288 of this Act who employs workers in more than one establishment where activities of the same nature are carried on may record only one identification and analysis of risks for all or part of those establishments if the employer ensured beforehand that the functions set out in sections 290 and 291 of this Act can be adequately exercised, in particular considering the distance between the establishments concerned. This identification and analysis of risks must take into account all the activities carried on in those establishments.

In such a case, a single health and safety committee must be established and a single health and safety representative must be designated in place of those referred to in sections 290 and 291 of this Act, with the necessary modifications.

A single health and safety committee must be established and a single health and safety representative must be designated in place of those referred to in sections 290 and 291 of this Act for the establishments whose employer is subject to the obligation to have a prevention program specific to each establishment, in the case where all the following conditions are met:

(1) the employer ensured beforehand that the functions set out in sections 290 and 291 of this Act can be adequately exercised, in particular considering the distance between the establishments concerned;

(2) in the case of all or part of the establishments of an employer who employs workers in more than one establishment and where activities of the same nature are carried on; and

(3) the employer indicated, in the prevention program specific to each establishment, the name of the establishments affected by the grouping for the purposes of establishing a committee and designating a representative, and the grouping is limited to those establishments.

For the purpose of determining whether the activities carried on in an establishment are of the same nature, the exercise of comparable functions by workers and the conditions of exercise of those functions, among other things, must be taken into consideration.

Despite the second and third paragraphs, the Commission may, if it considers it advisable for protecting workers' health or ensuring their safety and physical or mental well-being, require that additional health and safety committees be established or additional health and safety representatives be designated for the establishments it designates.

The employer and the workers of those establishments may also determine, by agreement, to establish health and safety committees in addition to the health and safety committee established for all the establishments or to designate a greater number of health and safety representatives.

The workers' consent to the agreement is given by the certified associations that represent them and by the workers not represented by a certified association, in the manner determined between them.

294. Where the provisions of an agreement within the meaning of section 1 of the Act respecting occupational health and safety allow the health and safety representative to take time off work for the minimum time required to exercise the representative's functions, the hours set out in the third paragraph of section 291 are not added to those determined by the agreement.

Likewise, where the provisions of an agreement provide for the establishment of a committee that fulfils the obligations set out in section 290, the committee established in accordance with that agreement is deemed to be established under this Act.

295. The provisions of Chapter X of the Act respecting occupational health and safety, as they read on 6 October 2021, apply with respect to an inspection carried out to ensure compliance with sections 288 to 293 of this Act, with the necessary modifications.

A contravention of any of sections 288 to 293 of this Act is deemed to be a contravention referred to in section 236 of the Act respecting occupational health and safety.

296. Safety representatives designated before the coming into force of section 164 are exempt from the obligation to participate in the training programs required under the first paragraph of section 91 of the Act respecting occupational health and safety, as amended by section 164.

297. The chairman of the board of directors and chief executive officer of the Commission des normes, de l'équité, de la santé et de la sécurité du travail in office on 6 October 2021 continues in office, for the unexpired portion of the term, on the same terms as president and chief executive officer.

That person exercises the functions of chairman of the board of directors until that office is filled in accordance with section 140 of the Act respecting occupational health and safety, replaced by section 186.

298. From 1 January 2023 and until the coming into force of section 144, section 199 of the Act respecting occupational health and safety, amended by section 217, is to be read as follows:

“199. The object of a prevention program relating to a construction site is to eliminate, at the source, dangers to the health, safety and physical and mental well-being of construction workers. It must comply with the regulations applicable to the construction site and contain the following components:

(1) the identification and analysis of the risks that may affect the health of the establishment's workers, including the chemical, biological, physical, ergonomic and psychosocial risks related to the work, and the risks that may affect the workers' safety;

(2) the measures and priorities for action to eliminate or, failing that, to control the identified risks, giving precedence to the hierarchy of preventive measures, and the scheduling to accomplish the measures and priorities;

(3) the supervision, evaluation, maintenance and follow-up measures to ensure that the identified risks are eliminated or controlled;

(4) the identification of the individual protective means and equipment which are both in compliance with the regulations and best adapted to meet the needs of the establishment's workers;

(5) the occupational health and safety training and information programs;

(6) the establishment and updating of a list of dangerous substances used on the construction site; and

(7) the maintaining of an adequate first aid service to respond to emergencies.”

299. The provisions of the Act respecting occupational health and safety, as they read before being amended or repealed by this Act, continue to apply with respect to construction sites for which the Commission des normes, de l'équité, de la santé et de la sécurité du travail received, before 1 January 2023, the notice of opening of a construction site required under section 197 of the Act respecting occupational health and safety.

300. The Government must, not later than 6 October 2025, enact a regulation referred to in subparagraphs 17, 17.1, 22, 23, 24 and 24.1 of the first paragraph of section 223 of the Act respecting occupational health and safety, enacted, amended or replaced by section 232, if the Commission des normes, de l'équité, de la santé et de la sécurité du travail fails to adopt one before 6 October 2024.

A regulation mentioned in the first paragraph must take into account the realities specific to women and men.

301. Section 43 of the Act respecting industrial accidents and occupational diseases, amended by section 14, is to be read,

(1) until 5 October 2022, as if “226,” were inserted after “219,”;

(2) from 6 October 2022 and until the coming into force of section 14, as if “219” were replaced by “217, 226”.

302. From 6 October 2022 and until the coming into force of section 103, section 241 of the Act respecting industrial accidents and occupational diseases, amended by section 77, is to be read as if “or 360” were struck out.

303. From 1 January 2023 and until the coming into force of section 177, sections 33, 37 and 40.1 of the Act respecting occupational health and safety, amended or enacted by sections 130, 132 and 134, are to be read as if “physician in charge of occupational health” were replaced by “physician in charge of health services in the establishment”.

304. From 1 January 2023 and until the coming into force of section 161, section 181 of the Act respecting occupational health and safety, amended by section 213, is to be read as follows:

“**181.** On arriving at a workplace, and before making an investigation or inspection, an inspector shall take reasonable steps to advise the employer, the certified association and the safety representative. On a construction site, he shall advise the principal contractor, the health and safety coordinator and the health and safety representative.”

305. From 1 January 2023 and until the coming into force of section 161, section 183 of the Act respecting occupational health and safety, amended by section 214, is to be read as if “or safety representative, as the case may be,” were inserted after “health and safety representative”.

306. From 1 January 2023 and until the coming into force of section 161, section 184 of the Act respecting occupational health and safety, amended by section 233, is to be read as if “or safety representative, as the case may be,” were inserted after “health and safety representative”.

307. Until the coming into force of section 182, section 124 of the Act respecting occupational health and safety, amended by section 182, is to be read as if “or mental” were inserted after “physical”.

308. Subparagraph 24 of the first paragraph of section 223 of the Act respecting occupational health and safety, replaced by paragraph 9 of section 232, is to be read,

(1) from 1 January 2023 and until the coming into force of section 166, as if “or construction sites” were struck out;

(2) from 1 January 2024 and until the coming into force of paragraph 10 of section 232, as if “and 211” were replaced by “, 207.1, 211 and 215.3”.

309. The contribution rate provided for in section 1 of the Regulation respecting contribution rates (chapter N-1.1, r. 5) is, for the employers referred to in paragraphs 1 to 5, 10 and 11 of the definition of “employer subject to contribution” in the first paragraph of section 39.0.1 of the Act respecting labour standards (chapter N-1.1), as it read before being amended by section 235, and for public institutions within the meaning of the Act respecting health services and social services (chapter S-4.2), reduced by

(1) 0.04 percentage points for the period from 1 January to 31 December 2022;

(2) 0.03 percentage points for the period from 1 January to 31 December 2023;
and

(3) 0.01 percentage points for the period from 1 January to 31 December 2024.

310. Sections 53 and 97 of the Regulation respecting financing, as they read before being amended, continue to apply for the purpose of calculating the compensation cost of an accident or disease for benefits paid before the coming into force of sections 244 and 245.

311. Schedule I to the Regulation respecting the certificate issued for the preventive withdrawal and re-assignment of a pregnant or breast-feeding worker (chapter S-2.1, r. 3) remains in force for the sole purpose of applying section 6 of the Regulation respecting the preventive withdrawal of certain home childcare providers (chapter R-24.0.1, r. 1) until that section is repealed, amended or replaced.

312. The Minister must, not later than 6 October 2026, report to the Government on the carrying out of this Act and the advisability of maintaining or amending its provisions.

The report must be tabled in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.

313. This Act comes into force on 6 October 2021, except

(1) paragraphs 1 and 2 of section 1, paragraph 4 of that section insofar as it enacts the definition of “domestic worker”, paragraph 5 of that section, section 2, sections 4 to 6, 11, 22, 86, 87 and 89, section 110 insofar as it concerns paragraphs 2 and 3 of section 454.1 of the Act respecting industrial accidents and occupational diseases, and paragraph 1 of section 113, which come into force on 6 April 2022;

(2) subparagraph *a* of paragraph 3 of section 1, paragraph 4 of that section insofar as it enacts the definition of “his employment”, sections 8, 10, 15 and 19, paragraph 2 of sections 23 and 25, sections 26 and 27, paragraph 1, subparagraph *a* of paragraph 2 and paragraph 3 of section 28, sections 29 and 31 to 34, paragraphs 1, 2 and 4 of section 36, section 37, subparagraph *b* of paragraph 1 and paragraph 2 of section 38, sections 39 to 43, section 44 insofar as it concerns the expression “job search support services and assistance services”, section 46, except paragraph 2 of that section, sections 47 to 49, paragraph 1 of section 50, sections 51, 52, 65 to 67, 69 and 75 to 85, and subparagraph *b* of paragraph 1 of section 109, which come into force on 6 October 2022;

(3) sections 101 to 105, 107, 108, 238 and 246 to 250, which come into force on 6 April 2023;

(4) sections 235 and 251, which come into force on 1 January 2022;

(5) sections 129 to 137, 213 and 214, paragraphs 1 and 2 of section 215, section 216, section 217 except insofar as it concerns the words “and mental”, sections 218, 220 to 223 and 225 to 228, paragraph 2 of section 229, section 230 insofar as it enacts sections 215.1 and 215.2 of the Act respecting occupational health and safety, section 231, paragraphs 2 and 11 to 13 of section 232, paragraph 3 of section 233 insofar as it concerns the sections of Chapter XI of the Act respecting occupational health and safety, section 243 insofar as it enacts the Regulation respecting prevention mechanisms specific to construction sites, except sections 11, 14, 15 and 17 of that regulation, and sections 266, 267, 272 and 273, which come into force on 1 January 2023;

(6) section 224, section 230 insofar as it enacts section 215.3 of the Act respecting occupational health and safety, and section 243 insofar as it enacts sections 11, 14, 15 and 17 of the Regulation respecting prevention mechanisms specific to construction sites, which come into force on 1 January 2024;

(7) section 122 except where it concerns the definitions of “employer”, “dangerous substance” and “worker”, sections 125 and 128, paragraph 1 of section 138, paragraphs 2 and 4 of section 139, sections 141 and 143, section 144, except paragraph 1 of that section, sections 145 to 147, 150, 151 and 153, paragraphs 1, 2 and 4 to 11 of section 154, sections 155 and 156, paragraphs 2 and 3 of section 157, sections 158 to 185, paragraphs 1, 5 and 6 of section 207, sections 212 and 219, paragraph 1 of section 229, paragraphs 5 to 10 of section 232, paragraph 3 of section 233 insofar as it concerns the sections of Chapters I to X of the Act respecting occupational health and safety, and sections 252 to 265, 268 to 271 and 274 to 276, which come into force on the date or dates to be determined by the Government, which may not be after 6 October 2025;

(8) paragraph 4 of section 1 insofar as it enacts the definition of “adapted equipment”, sections 12 and 13, subparagraph *b* of paragraph 2 of section 28, sections 30, 53 to 57, 60, 61 and 94, subparagraphs *c* and *d* of paragraph 1 and paragraph 2 of section 109, and sections 119, 244 and 245, which come into force on the date of coming into force of the first regulation made under subparagraphs 3.1, 3.2, 3.3 and 4.1 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases, amended by section 109;

(9) section 14, section 74 insofar as it enacts sections 233.1 and 233.4 to 233.8 of the Act respecting industrial accidents and occupational diseases, and section 99, which come into force 60 days after the date on which all the members of a first committee who are referred to in section 233.2 of that Act, enacted by section 74, have been appointed; and

(10) section 96 insofar as it enacts Division III of Chapter X.1 of the Act respecting industrial accidents and occupational diseases, which comes into force on the date on which all the members referred to in section 348.4 of the Act respecting industrial accidents and occupational diseases, enacted by section 96, have been appointed.

2021, chapter 28

AN ACT TO AMEND THE ACT RESPECTING ENERGY EFFICIENCY AND ENERGY CONSERVATION STANDARDS FOR CERTAIN ELECTRICAL OR HYDROCARBON-FUELLED APPLIANCES

Bill 97

Introduced by Mr. Jonatan Julien, Minister of Energy and Natural Resources

Introduced 27 May 2021

Passed in principle 15 September 2021

Passed 30 September 2021

Assented to 6 October 2021

Coming into force: 6 October 2021, except sections 6 and 7 and paragraph 1 of section 8, which come into force on the date of coming into force of the first regulation made under subparagraph 5 of the first paragraph of section 112 of the Act respecting the Régie de l'énergie (chapter R-6.01)

Legislation amended:

Act respecting energy efficiency and energy conservation standards for certain electrical or hydrocarbon-fuelled appliances (chapter N-1.01)

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

Regulation amended:

Regulation respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances (chapter N-1.01, r. 1)

Explanatory notes

This Act amends the scope of the Act respecting energy efficiency and energy conservation standards for certain electrical or hydrocarbon-fuelled appliances. That Act now applies to any new product that consumes energy or affects energy consumption.

The Act makes it possible to authorize any person to act as an inspector.

The Act amends the Act respecting the Régie de l'énergie, in particular to replace the definition of renewable natural gas by that of gas from renewable sources and to allow the Government to vary, in accordance with certain criteria, the quantities of gas from renewable sources to be distributed by natural gas distributors.

Lastly, the Act contains consequential and final provisions.



Chapter 28

AN ACT TO AMEND THE ACT RESPECTING ENERGY EFFICIENCY AND ENERGY CONSERVATION STANDARDS FOR CERTAIN ELECTRICAL OR HYDROCARBON-FUELLED APPLIANCES

[Assented to 6 October 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING ENERGY EFFICIENCY AND ENERGY CONSERVATION STANDARDS FOR CERTAIN ELECTRICAL OR HYDROCARBON-FUELLED APPLIANCES

1. The title of the Act respecting energy efficiency and energy conservation standards for certain electrical or hydrocarbon-fuelled appliances (chapter N-1.01) is amended by replacing “electrical or hydrocarbon-fuelled appliances” by “products”.

2. The heading of Chapter I of the Act is amended by replacing “APPLIANCES” by “PRODUCTS”.

3. Section 20 of the Act is replaced by the following section:

“20. In this Act, the term “product” means any new product that consumes energy or has a measurable effect on energy consumption.”

4. Section 27 of the Act is replaced by the following section:

“27. The Minister may authorize any person to act as an inspector to verify compliance with this Act and the regulations.”

5. The Act is amended by replacing all occurrences of “appliance” and “appliances” by “product” and “products”, respectively, with the necessary modifications.

ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

6. Section 2 of the Act respecting the Régie de l'énergie (chapter R-6.01) is amended by replacing the definitions of “natural gas” and “renewable natural gas” in the first paragraph by the following definitions:

““natural gas” means a mixture of hydrocarbons in a gaseous or liquid state consisting primarily of methane, except syngas and biogas that are not from renewable sources, including gas from renewable sources added to such a mixture before its delivery;

“gas from renewable sources” means natural gas from renewable sources with interchangeability characteristics that allow it to be delivered by a natural gas distribution system or another substance, such as hydrogen, from renewable sources, added to natural gas, without compromising its interchangeability characteristics;”.

7. Section 72 of the Act is amended by replacing “renewable natural gas” in subparagraph *b* of subparagraph 3 of the first paragraph by “gas from renewable sources”.

8. Section 112 of the Act is amended

(1) in the first paragraph,

(a) by replacing “renewable natural gas” in subparagraph 4 by “gas from renewable sources”;

(b) by adding the following subparagraph at the end:

“(5) the terms and conditions according to which natural gas or a substance added to natural gas constitutes gas from renewable sources under this Act.”;

(2) by adding the following paragraph at the end:

“The quantities, terms and conditions provided for under subparagraphs 4 and 5 of the first paragraph may vary according to the quantity of natural gas distributed by a natural gas distributor or according to classes of consumers.”

REGULATION RESPECTING THE ENERGY EFFICIENCY OF ELECTRICAL OR HYDROCARBON-FUELLED APPLIANCES

9. The title of the Regulation respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances (chapter N-1.01, r. 1) is replaced by the following title:

“REGULATION RESPECTING ENERGY EFFICIENCY AND ENERGY
CONSERVATION STANDARDS FOR CERTAIN PRODUCTS”.

10. The Regulation is amended by replacing “appliance” and “appliances” by “product” and “products”, respectively, with the necessary modifications, in the following:

(1) sections 1 and 1.1, wherever they appear;

(2) the first paragraph of section 3, wherever they appear;

(3) sections 4 to 7, wherever they appear;

(4) Schedule 1, in the heading of the Schedule and in the heading of the first column of the table;

(5) Schedule 2, in the heading of the Schedule and in the clause preceding the table.

FINAL PROVISIONS

11. Unless the context indicates otherwise, in any Act and in any regulation or other document, a reference to the Act respecting energy efficiency and energy conservation standards for certain electrical or hydrocarbon-fuelled appliances (chapter N-1.01) or to the Regulation respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances (chapter N-1.01, r. 1) becomes a reference to the Act respecting energy efficiency and energy conservation standards for certain products or to the Regulation respecting energy efficiency and energy conservation standards for certain products, respectively.

12. This Act comes into force on 6 October 2021, except sections 6 and 7 and paragraph 1 of section 8, which come into force on the date of coming into force of the first regulation made under subparagraph 5 of the first paragraph of section 112 of the Act respecting the Régie de l'énergie (chapter R-6.01).

2021, chapter 29 AN ACT TO AMEND MAINLY THE FOOD PRODUCTS ACT

Bill 99

Introduced by Mr. André Lamontagne, Minister of Agriculture, Fisheries and Food

Introduced 10 June 2021

Passed in principle 14 September 2021

Passed 30 September 2021

Assented to 6 October 2021

Coming into force: 6 October 2021, except paragraph 2 of section 2, paragraph 1 of section 4, sections 6, 9 to 11, 13, 14, 16 and 17, paragraph 2 of section 18, paragraphs 1, 3 and 5 and subparagraph *b* of paragraph 7 of section 21, subparagraph *b* of paragraph 1 and paragraph 2 of section 23, subparagraph *b* of paragraph 1 and paragraph 2 of section 24, section 27, subparagraph *b* of paragraph 1 and paragraphs 6, 7, 9 and 11 to 13 of section 32, paragraphs 2 and 4 of section 35, paragraphs 3 to 7 of section 36, paragraphs 2, 3, 4 and 6 of section 43 and sections 47 to 55, which come into force on the date or dates to be determined by the Government

– 2021-12-08: s. 36 (par. 7 (except sub. 2 of the paragraph it enacts))
O.C. 1493-2021
G.O., 2021, Part 2, p. 5037

Legislation amended:

Act respecting the marketing of marine products (chapter C-32.1)

Act respecting administrative justice (chapter J-3)

Act respecting the marketing of agricultural, food and fish products (chapter M-35.1)

Food Products Act (chapter P-29)

The Marine Products Processing Act (chapter T-11.01)

Legislation repealed:

Act to regularize and provide for the development of local slaughterhouses (chapter R-19.1)

Regulation amended:

Commercial Aquaculture Regulation (chapter A-20.2, r. 1)

Explanatory notes

This Act amends the Food Products Act in order to, among other things, update the permit scheme. To that end, it redefines the categories of permits, extends the period of validity of permits, and modifies certain terms and conditions applicable to their issue, renewal, suspension or cancellation. The Act

(cont'd on next page)

Explanatory notes (*cont'd*)

provides that the registration of a permit holder's vehicle, where applicable, as well as the products and categories of products prepared by the permit holder are public information. It also provides that no person has a right of access to the address of the establishment or premises or, where applicable, the registration of the vehicle of a person who offers accommodation or assistance services to persons who are victims of violence and of a person composed of persons or groups of persons offering such services.

The Act also modifies the registration scheme by requiring operators who keep products or categories of products determined by regulation to register before their operations begin. It provides that an operator's name and certain other information relating to an establishment, premises or a vehicle for which such registration is required are public information. In addition, it sets out the terms and conditions for suspending or revoking a registration.

The Act excludes edible cannabis products from the definition of "food", and withdraws certain provisions relating to the dairy product sector.

The Act gives the Minister of Agriculture, Fisheries and Food new powers, including the power to accept, from a non-compliant person, a voluntary undertaking to modify the operator's practices. In addition, it authorizes the Minister to implement pilot projects aimed at enabling innovation with respect to food or aimed at studying, improving or defining standards applicable to food, and determines how they are to be implemented.

In addition, the Government is given new regulatory powers, including the power to require that certain operations be performed by operators in accordance with a control plan and the power to determine the information that the owner, custodian or possessor of animals intended for human consumption must provide and retain.

New inspection powers are granted, new powers of investigation are introduced, and the amounts of the fines are increased.

Lastly, the Act repeals the Act to regularize and provide for the development of local slaughterhouses and contains consequential amendments and a transitional provision.



Chapter 29

AN ACT TO AMEND MAINLY THE FOOD PRODUCTS ACT

[Assented to 6 October 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

FOOD PRODUCTS ACT

1. The heading of Division I of the Food Products Act (chapter P-29) is amended by replacing “DEFINITIONS AND APPLICATION” by “GENERAL PROVISIONS”.

2. Section 1 of the Act is amended, in the first paragraph,

(1) by replacing “other than alcoholic beverages within the meaning of the Act respecting the Société des alcools du Québec (chapter S-13)” in subparagraph *b* by “, except alcoholic beverages within the meaning of the Act respecting the Société des alcools du Québec (chapter S-13) and edible cannabis products within the meaning of the Cannabis Regulation Act (chapter C-5.3)”;

(2) by striking out subparagraphs *c.1*, *c.2* and *j.1*.

3. The Act is amended by striking out the following before section 3:

“DIVISION II

“GENERAL PROVISIONS”.

4. Section 3.1 of the Act is amended

(1) by striking out “a packing-house,” and “packing-house,” in the first paragraph;

(2) by replacing “any plant layout or design” in the second paragraph by “any condition, layout or design of the facilities”.

5. The Act is amended by inserting the following section after section 3.3:

“3.3.1. The Government may, by regulation, determine the operations that the operator referred to in section 3.1 must perform in accordance with a control plan, and determine the applicable terms and conditions. The regulation may also determine the obligations to which the operator is subject.

The Government may, on the conditions and in accordance with the terms prescribed by regulation, recognize certifications to stand in lieu of a control plan.

For the purposes of this section, “control plan” means a written description of the manner in which the risks and dangers relating to the operation or the products are identified and controlled by the operator.”

6. Section 7 of the Act is replaced by the following section:

“7. The Government may prescribe the conditions respecting the origin of any product kept or used by the operator or user of an establishment, premises or a vehicle or by any other person carrying on an activity referred to in section 8 or 9 or by a retailer or restaurateur whose activities are not otherwise referred to in either of those sections, and prohibit, except in the cases it determines, the keeping or use of any product that does not meet those conditions or comply with the stamp regulations.”

7. Sections 7.3, 7.4 and 7.6 of the Act are repealed.

8. The heading of Division III of the Act is amended by replacing “REGISTRATION AND PERMITS” by “AUTHORIZATION SCHEME”.

9. Sections 8 to 8.2 of the Act are replaced by the following sections:

“8. The operator of an establishment, premises or a vehicle where products or categories of products determined by government regulation are kept must, before his operations begin, register with the Minister on the conditions and in accordance with the terms prescribed by regulation.

The name of the operator and the address of the establishment or premises or, where applicable, the registration of the vehicle as well as the products or categories of products kept referred to in the first paragraph are public information for the purposes of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

“8.1. The Minister shall register the operator on receiving a declaration whose form and content comply with the provisions determined by government regulation.

“8.2. The Minister may suspend or revoke the registration of an operator who contravenes a provision of this Act or a regulation under this Act.

The Minister, before suspending or revoking an operator’s registration, must notify the operator in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the operator at least 10 days to

present observations. The Minister must also notify the decision in writing, with reasons, to an operator whose registration the Minister suspends or revokes.

“**8.3.** Any person whose registration is suspended or revoked may contest the decision of the Minister before the Administrative Tribunal of Québec within 30 days of notification of the decision.”

10. Section 9 of the Act, amended by section 3 of chapter 53 of the statutes of 1983, section 5 of chapter 80 of the statutes of 1990, section 2 of chapter 50 of the statutes of 1996, section 13 of chapter 26 of the statutes of 2000 and section 30 of chapter 10 of the statutes of 2009, is replaced by the following section:

“**9.** No person shall, without holding a permit in force,

(a) operate a slaughterhouse;

(b) operate a local slaughterhouse;

(c) operate an establishment where marine products intended for human consumption are prepared for the purposes of sale at wholesale by the operator or by the person retaining his services for remuneration;

(d) operate an establishment, premises or a vehicle where products intended for human consumption other than marine products prepared for the purposes referred to in subparagraph *c* are prepared for the purposes of sale or for the furnishing of services for remuneration; or

(e) salvage inedible meat or operate a plant for dismembering animals.

The permit required under subparagraph *d* of the first paragraph is also required if the activity is carried out by an operator of a teaching establishment, by any establishment governed by the Act respecting health services and social services (chapter S-4.2), the Act respecting health services and social services for Cree Native persons (chapter S-5) or the Act respecting the Québec correctional system (chapter S-40.1) or by the Government or government departments and bodies where they act as a restaurateur, even in the absence of remuneration.”

11. The Act is amended by inserting the following section after section 9:

“**9.1.** The registration of the vehicle, if applicable, as well as the products or categories of products prepared by the holder of a permit are public information for the purposes of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).”

12. The Act is amended by inserting the following section after section 9.1:

“**9.2.** Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to the address of the establishment or premises or, where applicable, the registration of the vehicle of a person who offers accommodation or assistance services to persons who are victims of violence and of a person composed of persons or groups of persons offering such services.”

13. Section 10 of the Act is amended by replacing the third, fourth and fifth paragraphs by the following paragraphs:

“The Minister may, where the public interest warrants it, refuse to issue a permit.

For the purposes of the third paragraph, in addition to hygiene and sanitation factors, the Minister may take into account, in the case of a permit required under subparagraph *c* of the first paragraph of section 9, socio-economic factors, including the sources of supply, the rationalization, stabilization or viability of the industry, technological innovations, regional development, marketing conditions or public investment.”

14. Section 11 of the Act is replaced by the following sections:

“**11.** The period of validity of a permit is three years. The permit may be renewed on the conditions determined by government regulation.

A permit may, however, be issued for a shorter period if the Minister is of the opinion that the public interest warrants it or in the cases prescribed by government regulation.

Where the Minister’s decision pertains to a permit required under subparagraph *c* of the first paragraph of section 9, the Minister may take into account the socio-economic factors referred to in the fourth paragraph of section 10 to limit the permit’s period of validity.

“**11.0.1.** The permit holder must pay the annual fees fixed by government regulation before the anniversary date of the issue of his permit.

“**11.0.2.** The Minister may, if the public interest warrants it, impose conditions, restrictions or prohibitions that the Minister specifies on the permit the Minister issues.

The Minister may also, regarding a permit already issued, impose new conditions, restrictions or prohibitions or modify those indicated on the permit if the public interest warrants it.

In the case of a permit required under subparagraph *c* of the first paragraph of section 9, the Minister may, for the purposes of this section, take into account the socio-economic factors referred to in the fourth paragraph of section 10.”

15. Section 11.1 of the Act is amended

(1) in the first paragraph,

(a) by inserting “of a regulation made under the first paragraph of section 3.3.1,” after “disregard a provision”;

(b) by replacing “c.3,” by “c.4, c.6 and c.7,”;

(2) by adding the following paragraph at the end:

“The Minister shall publish annually, on the department’s website, a list containing the number of authorizations granted under the first paragraph and the legislative or regulatory provisions the holders of the authorizations were authorized to disregard.”

16. Section 13 of the Act is amended by replacing the first paragraph by the following paragraph:

“A permit must be posted in the places and in accordance with the terms and conditions that the Government may determine by regulation.”

17. Section 14 of the Act is amended by replacing “a permit, stating the reasons for his refusal” by “a permit or the holder of a permit regarding which he modifies the conditions, restrictions or prohibitions, stating the reasons for the refusal or modifications”.

18. Section 15 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph before subparagraph *a*:

“(0.a) who obtained his permit or renewal through misrepresentation;”;

(2) by replacing “or restriction” in subparagraph *b.1* by “, restriction or prohibition”;

(3) by replacing subparagraph *b.2* by the following subparagraphs:

“(b.2) who fails to comply with a provision of this Act or a regulation under this Act;

“(b.3) who fails to comply with a voluntary undertaking made under section 39.1; or”.

19. The Act is amended by inserting the following section after section 15:

“15.1. The Minister may, before suspending, cancelling or refusing to renew a holder’s permit, order the holder to take the necessary corrective action within the time fixed by the Minister.”

20. The heading of Division V of the Act is amended by replacing “INSPECTIONS AND SEIZURES” by “INSPECTION, SEIZURE AND INVESTIGATION”.

21. Section 33 of the Act is amended

(1) by striking out “a packing-house or” in the introductory clause;

(2) by inserting “intended for or” after the second occurrence of “animals” in the introductory clause;

(3) by striking out “packing-house,” in paragraph 1;

(4) by inserting the following paragraph after paragraph 1:

“(1.1) require the suspension or restriction, during the inspection, of any activity or any operation to which this Act applies;”;

(5) by striking out “packing-house,” in paragraph 2;

(6) by inserting the following paragraphs after paragraph 3:

“(3.1) order, restrict or prohibit the moving of any product, animal or other object;

“(3.2) prohibit or limit access to the establishment, premises or vehicle or to any equipment, material, apparatus, product, animal or other object found there and to which this Act applies;

“(3.3) conduct tests on any equipment, material, apparatus or other object to which this Act applies;”;

(7) in paragraph 4,

(a) by inserting “or make recordings” after “photographs”;

(b) by striking out “packing-house,”.

22. The Act is amended by inserting the following section after section 33.9:

“33.9.0.1. An authorized person may, for a maximum period of 10 days, order the operator of a slaughterhouse to cease slaughtering the animals, or impose the conditions the authorized person determines with regard to the treatment or slaughter of the animals or to the operations, if the authorized person has reasonable grounds to believe that

(1) the operations are not being performed in compliance with the standards determined under paragraph *a.2* of section 40 or with the provisions of the Animal Welfare and Safety Act (chapter B-3.1) or a regulation made under that Act; or

(2) the condition, layout or design of the facilities or the performance of the operations are likely to affect the wholesomeness of the products or the cleanliness of the premises.

The order shall state the grounds for the authorized person’s decision.

The order takes effect when a written statement of the order is given to the operator or a responsible person upon notification to either of those persons.”

23. Section 33.9.1 of the Act is amended

(1) in the first paragraph,

(a) by replacing “five” by “10”;

(b) by striking out “a packing-house,”;

(2) by striking out “packing-house,” in the third paragraph.

24. Section 33.9.2 of the Act is amended

(1) in the first paragraph,

(a) by replacing “five” by “10”;

(b) by striking out “a packing-house,” and “packing-house,”;

(2) by striking out “packing-house,” in the third paragraph.

25. The Act is amended by inserting the following section after section 33.10:

“33.10.1. The powers to issue orders under sections 33.9.1, 33.9.2 and 33.10 do not apply in respect of a place where animals intended for human consumption are found.”

26. Section 33.12 of the Act is amended by replacing “33.9.1” by “33.9.0.1”.

27. Section 34 of the Act is replaced by the following section:

“34. The Minister may fix the operating hours

(1) of a slaughterhouse referred to in subparagraph *a* or *b* of the first paragraph of section 9;

(2) of an establishment, premises or a vehicle operated under a permit required under subparagraph *d* of the first paragraph of section 9, whose operations are the subject of permanent inspection and where meat or meat products intended for human consumption are prepared for purposes of sale; and

(3) of a plant for dismembering animals operated under a permit required under subparagraph *e* of the first paragraph of section 9.”

28. The Act is amended by inserting the following section after section 35:

“35.1. The Minister may appoint investigators to investigate any matter relating to the application of this Act and the regulations.”

29. Section 36 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “Such person must on request, identify himself” in the second paragraph by “The authorized person or the investigator must, on request, provide identification”.

30. Section 39 of the Act is amended

(1) by replacing “and authorized persons” by “, authorized persons and investigators”;

(2) by inserting “or omitted” after “performed”.

31. The Act is amended by inserting the following division after section 39:

“DIVISION V.1

“VOLUNTARY UNDERTAKING

“39.1. If a provision of this Act or the regulations is not complied with, the Minister may accept a voluntary undertaking from a person to modify the person’s practices or behaviours.

The undertaking must describe the measures that are to be put in place and the control and follow-up measures that have been accepted by the Minister.”

32. Section 40 of the Act is amended

(1) in paragraph *a.1*,

(a) by inserting “, operation” after “location”;

(b) by striking out “or packing-houses”;

(2) by inserting “or level” after “use” in paragraph *b*;

(3) by inserting “destination,” after “use,” in paragraph *c*;

(4) by inserting the following paragraph after paragraph *c.3*:

“(c.4) prescribe any other sanitary inspection of animals or animal carcasses intended for human consumption than that required under paragraph *c.3*.”;

(5) by replacing paragraph *c.5* by the following paragraphs:

“(c.5) allow an authorized person to enter, at any reasonable time, an establishment, premises or a vehicle where animals can be found which are intended or whose products are intended for human consumption or where carcasses intended for human consumption can be found, to inspect the animals and carcasses and take free samples, to seize or confiscate the animals and carcasses and their products which are, or are suspected on reasonable grounds of being, unfit for human consumption or inedible, and to prescribe rules respecting the seizure, destination or disposal of the animals, carcasses or products;

“(c.6) determine the information that the owner or custodian of animals intended for human consumption must furnish and retain, in particular information concerning the animals’ state of health and their identification, determine the information that the possessor of animal carcasses intended for such consumption must also furnish and retain, and determine all the terms and conditions relating to that information, such as those concerning its form and the category of animals to which it applies;

“(c.7) determine the rules respecting bringing animals or animal carcasses intended for human consumption into a slaughterhouse referred to in subparagraph *a* or *b* of the first paragraph of section 9 or into an establishment, premises or a vehicle operated under a permit required under subparagraph *d* of the first paragraph of that section, whose operations are the subject of permanent inspection and where meat or meat products intended for human consumption are prepared for purposes of sale.”;

(6) by striking out “packing-house,” in paragraph *e.2*;

(7) by striking out “a packing-house,” in paragraphs *e.4* and *e.5*;

(8) by replacing “the monitoring of the processes involved in food” in paragraph *e.5.1* by “control of the processes involved in food preparation, as well as the content of the examinations referred to in paragraph *e.6*”;

(9) by replacing “person holding a tester’s permit” in paragraph *e.5.2* by “tester”;

(10) by inserting “and fix the examination fees” at the end of paragraph *e.6*;

(11) by replacing “by an applicant or holder, the books or registers to be kept and retained by the applicant or holder” and “12 months” in paragraph *f* by “, kept and retained by an applicant or holder and the other obligations the holder must comply with” and “three years”, respectively;

(12) by replacing paragraph *g* by the following paragraph:

“(g) determine the categories or subcategories of permits and the conditions, restrictions and prohibitions attaching to each such category or subcategory;”;

(13) by replacing “the holder of a tester’s permit” in paragraph *m.1* by “a tester”.

33. Section 42 of the Act is amended by replacing “\$250 to \$2,000 and, for any subsequent contravention, to a fine of \$750 to \$6,000” by “\$500 to \$5,000”.

34. Section 43 of the Act is amended by replacing “\$250 to \$3,000 and, for any subsequent contravention, to a fine of \$750 to \$9,000” by “\$1,000 to \$10,000”.

35. Section 44 of the Act is amended

(1) by replacing “\$500 to \$3,000 and, for any subsequent contravention, to a fine of \$1,500 to \$9,000” in the introductory clause by “\$1,000 to \$10,000”;

(2) by replacing “or a provision of section 4.1 or of sections 8 to 8.2” in paragraph 1 by “a provision of section 4.1 or a provision of section 8 or of a regulation under that section”;

(3) by striking out paragraph 2;

(4) by inserting “a regulation under” after “provision of” in paragraph 3.

36. Section 45 of the Act is amended

(1) by replacing “\$1,000 to \$6,000 and, for any subsequent contravention, to a fine of \$3,000 to \$18,000” in the introductory clause by “\$2,500 to \$25,000”;

- (2) by replacing “36” in paragraph 1 by “35”;
- (3) by replacing “or restriction” in paragraph 2 by “, restriction or prohibition”;
- (4) by replacing “to section 10 or 11” in paragraph 2 by “to section 11.0.2”;
- (5) by replacing “or restrictions” in subparagraph *c* of paragraph 5 by “, restrictions or prohibitions”;
- (6) by inserting “or subcategory” after “category” in subparagraph *c* of paragraph 5;
- (7) by adding the following paragraph at the end:

“The following are also liable to the fine prescribed by the first paragraph:

(1) every person who, in any way hinders or attempts to hinder the work of an authorized person or an investigator in the exercise of his functions, in particular by misleading or attempting to mislead him, by molesting, intimidating, impeding or insulting him, or, in the case of an authorized person, by refusing or neglecting to obey an order he is authorized to issue under this Act or the regulations; and

(2) every person who operates an establishment, premises or a vehicle while the person’s registration is suspended or revoked under section 8.2.”

37. Section 45.1 of the Act is amended

(1) by replacing “\$2,000 to \$15,000 and, for any subsequent contravention, to a fine of \$6,000 to \$45,000” in the introductory clause by “\$5,000 to \$50,000”;

(2) by striking out paragraph 4;

(3) by inserting the following subparagraph after subparagraph *d* of paragraph 6:

“(d.1) paragraph *c.4, c.6 or c.7;*”.

38. Section 45.1.1 of the Act is amended

(1) by replacing “\$750 to \$2,000 and, for a subsequent contravention, to a fine of \$2,250 to \$6,000” in the first paragraph by “\$1,000 to \$10,000”;

(2) in the second paragraph,

(a) by replacing “health hazard” by “health risk”;

(b) by replacing “\$2,000 to \$15,000, and \$6,000 to \$45,000 for a subsequent conviction” by “\$2,500 to \$25,000”.

39. Section 45.1.2 of the Act is amended

(1) by replacing “\$750 to \$2,000 and, for a subsequent contravention, to a fine of \$2,250 to \$6,000” in the first paragraph by “\$1,000 to \$10,000”;

(2) by replacing “\$2,000 to \$15,000, and \$6,000 to \$45,000 for a subsequent conviction” in the second paragraph by “\$2,500 to \$25,000”.

40. Section 45.2 of the Act is amended

(1) by striking out “subparagraph *a* or *a.1* of the first paragraph of” and “an order under any of sections 33.9.1 to 33.11.1,”;

(2) by replacing “\$5,000 to \$15,000 and, for any subsequent contravention, to a fine of \$15,000 to \$45,000” by “\$5,000 to \$50,000”.

41. Section 45.3 of the Act is amended

(1) by inserting “contravenes an order under a provision of this Act or” after “Every person who”;

(2) by replacing “\$5,000 to \$15,000 and, for any subsequent contravention, to a fine of \$15,000 to \$45,000” by “\$10,000 to \$100,000”.

42. The Act is amended by inserting the following section after section 45.3:

“45.4. The minimum and maximum fines prescribed by this Act are doubled for a second offence and tripled for any subsequent offence.”

43. Section 46 of the Act is amended

(1) by inserting “a provision of a regulation under the first paragraph of section 3.3.1,” after “uncertain,”;

(2) by replacing “section 9” by “section 8, 9”;

(3) by replacing “a packing-house, establishment, premises or vehicle” by “an establishment, premises or a vehicle”;

(4) by inserting “registration is suspended or revoked under section 8.2 or its” after “while its”;

(5) by replacing “33.9.1” by “33.9.0.1”;

(6) by replacing “or restrictions” by “, restrictions or prohibitions”;

(7) by replacing “or 45.3” by “, 45.3 or 45.4”.

44. Section 46.1 of the Act is amended

(1) by adding the following paragraphs at the end:

“(4) the duration of the offence;

“(5) the repetitive nature of the offence;

“(6) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;

“(7) the condition of the establishment, premises or vehicle where or in which the product is kept;

“(8) whether the offender acted intentionally or was reckless or negligent; and

“(9) the offender’s failure to take reasonable measures to prevent the commission of the offence or mitigate its effects despite the offender’s financial ability to do so, given such considerations as the size of the offender’s undertaking and the offender’s assets, turnover and revenues.”;

(2) by adding the following paragraph at the end:

“A judge who, despite the presence of an aggravating factor, decides to impose the minimum fine must give reasons for the decision.”

45. The heading of Division VIII of the Act is amended by replacing “FINAL” by “MISCELLANEOUS AND FINAL”.

46. The Act is amended by inserting the following section before section 57:

“56.1.1. The Minister may, by order, authorize the implementation of pilot projects aimed at enabling innovation with respect to food or concerning the disposal of inedible meats, or aimed at studying, improving or defining standards applicable to those matters. The Minister shall determine the standards and obligations applicable to a pilot project, which may differ from those prescribed by this Act and the regulations. The Minister shall take local and regional development, among other things, into consideration in developing a pilot project. The Minister may, as part of a pilot project, authorize any person to carry on an activity governed by this Act in compliance with the standards and rules prescribed by the Minister.

A pilot project is conducted for a period of up to four years, which the Minister may, if he considers it necessary, extend by up to one year. The Minister may modify or terminate a pilot project at any time. The Minister may also determine the provisions of a pilot project whose violation is an offence and determine the amount for which the offender is liable, which may not be less than \$250 or more than \$5,000.

The publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) does not apply to an order made under this section.

The results of a pilot project must be published on the department's website not later than one year after the end of the project."

47. The Act is amended by striking out all occurrences of "packing-house", with the necessary modifications.

ACT RESPECTING THE MARKETING OF MARINE PRODUCTS

48. The Act respecting the marketing of marine products (chapter C-32.1) is amended as follows:

(1) by replacing "a processing factory or a packing-house of" in section 3 by "an establishment for processing";

(2) by striking out "or packing" in the first paragraph of section 59.

ACT RESPECTING ADMINISTRATIVE JUSTICE

49. Schedule IV to the Act respecting administrative justice (chapter J-3) is amended by replacing "section 17 of the Food Products Act" in paragraph 15 by "sections 8.3 and 17 of the Food Products Act".

ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS

50. Section 43.1 of the Act respecting the marketing of agricultural, food and fish products (chapter M-35.1) is repealed.

ACT TO REGULARIZE AND PROVIDE FOR THE DEVELOPMENT OF LOCAL SLAUGHTERHOUSES

51. The Act to regularize and provide for the development of local slaughterhouses (chapter R-19.1) is repealed.

THE MARINE PRODUCTS PROCESSING ACT

52. Section 2 of the Marine Products Processing Act (chapter T-11.01) is amended by striking out "or canned".

53. Section 3 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of this Act, every person who operates an establishment where marine products intended for human consumption are prepared for the purposes of sale at wholesale by the operator or by the person retaining his services for remuneration and who holds a permit required under subparagraph *c* of the first paragraph of section 9 of the Food Products Act (chapter P-29) is an operator.”

54. Sections 12 and 46 of the Act are amended by striking out “or canning”.

COMMERCIAL AQUACULTURE REGULATION

55. Section 35 of the Commercial Aquaculture Regulation (chapter A-20.2, r. 1) is amended, in the first paragraph,

(1) by replacing “subparagraph *c* or *d*” in subparagraph 2 by “subparagraph *e*”;

(2) by replacing “to operate a marine or fresh water product processing factory or packing-house issued under subparagraph *e* or *f*” in subparagraph 4 by “issued under subparagraph *c* or *d*”.

TRANSITIONAL AND FINAL PROVISIONS

56. Until the coming into force of section 10, paragraph *c.7* of section 40 of the Food Products Act (chapter P-29), enacted by paragraph 5 of section 32, is to be read as if “subparagraph *a* or *b*” and “subparagraph *d*” were replaced by “subparagraph *a* or *a.1*” and “subparagraph *b*”, respectively.

57. Until the coming into force of section 51, a pilot project authorized by the Minister under section 56.1.1 of the Food Products Act, enacted by section 46, may also contain standards and obligations that differ from those set out in the Act to regularize and provide for the development of local slaughterhouses (chapter R-19.1). The Minister may also, under such a pilot project, authorize any person to carry on an activity governed by that Act according to the standards and rules prescribed by the Minister.

58. This Act comes into force on 6 October 2021, except paragraph 2 of section 2, paragraph 1 of section 4, sections 6, 9 to 11, 13, 14, 16 and 17, paragraph 2 of section 18, paragraphs 1, 3 and 5 and subparagraph *b* of paragraph 7 of section 21, subparagraph *b* of paragraph 1 and paragraph 2 of section 23, subparagraph *b* of paragraph 1 and paragraph 2 of section 24, section 27, subparagraph *b* of paragraph 1 and paragraphs 6, 7, 9 and 11 to 13 of section 32, paragraphs 2 and 4 of section 35, paragraphs 3 to 7 of section 36, paragraphs 2, 3, 4 and 6 of section 43 and sections 47 to 55, which come into force on the date or dates to be determined by the Government.

2021, chapter 30 TOURIST ACCOMMODATION ACT

Bill 100

Introduced by Madam Caroline Proulx, Minister of Tourism

Introduced 8 June 2021

Passed in principle 15 September 2021

Passed 7 October 2021

Assented to 7 October 2021

Coming into force: on the date or dates to be set by the Government

Legislation amended:

Tax Administration Act (chapter A-6.002)

Travel Agents Act (chapter A-10)

Act respecting assistance for tourist development (chapter A-13.1)

Cannabis Regulation Act (chapter C-5.3)

Act respecting municipal taxation (chapter F-2.1)

Act respecting hours and days of admission to commercial establishments (chapter H-2.1)

Act respecting administrative justice (chapter J-3)

Tobacco Control Act (chapter L-6.2)

Act respecting the Ministère du Tourisme (chapter M-31.2)

Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)

Act respecting liquor permits (chapter P-9.1)

Legislation replaced:

Act respecting tourist accommodation establishments (chapter E-14.2)

Explanatory notes

This Act replaces the Act respecting tourist accommodation establishments. It establishes new rules applicable to tourist accommodation establishments, in particular by requiring them to be registered and to communicate information regarding their accommodation offering and the related activities and other related services. They are also required to renew their registration at the time of the annual update of the information relating to their accommodation offering.

The Act confers on the Minister of Tourism the power to recognize a body responsible for the registration mechanism under an agreement that sets out the conditions the body must comply with and the responsibilities the body must assume.

(cont'd on next page)

Explanatory notes (*cont'd*)

The Act also grants the Minister the power to refuse to register a tourist accommodation establishment or to suspend or revoke such a registration and, for those purposes, to take into account certain entries in the judicial record of the person operating the establishment. It also allows the Minister to suspend or cancel a registration at the request of a municipality in the cases provided for by regulation.

The Act provides that the Minister communicates information to municipalities about the tourist accommodation establishments established in their territory and that is necessary, in particular for taxation purposes.

The Act renders inapplicable, except in certain circumstances, any provision of a municipal by-law made under the Act respecting land use planning and development that would operate to prohibit the operation, in a principal residence, of a tourist accommodation establishment that complies with the conditions set out by law.

The Act allows the Minister to implement pilot projects with a view to studying, improving or defining standards applicable to tourist accommodation or to experiment or innovate in that area.

The Act also confers on the Minister the power to recognize bodies that provide a quality assessment service for accommodation offerings.

The Act establishes penal provisions and entrusts their enforcement to the Minister of Revenue.

The Act respecting the Ministère du Tourisme is amended to entrust the Minister of Tourism with the power to grant an accreditation to a government department or to certain bodies for the tourist information services they provide as well as to suspend or cancel such an accreditation.

Lastly, the Act contains various transitional and consequential provisions necessary for its application.



Chapter 30

TOURIST ACCOMMODATION ACT

[Assented to 7 October 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

OBJECTS AND DEFINITIONS

1. This Act provides for the registration of tourist accommodation establishments as well as the communication of the information regarding their accommodation offering and the related activities and other related services for the purposes of the Act respecting the Ministère du Tourisme (chapter M-31.2), in particular for promoting and developing strategic knowledge on tourism.

2. In this Act and the regulations, unless the context indicates otherwise,

“person” means a natural person, legal person, partnership or trust;

“principal residence” means the residence where a natural person usually lives and centers their family and social activities and whose address is the one the person gives to most government departments and bodies;

“tourist” means a person who takes a leisure or business trip, or a trip to carry out remunerated work, of not less than one night outside their principal residence; and

“tourist accommodation establishment” means an establishment in which at least one accommodation unit, such as a bed, room, suite, apartment, house, cottage, ready-to-camp unit or campsite, is offered for rent to tourists, in return for payment, for a period not exceeding 31 days.

3. This Act is binding on the Government and its departments and bodies, except to the extent provided for by government regulation.

DIVISION II

REGISTRATION OF A TOURIST ACCOMMODATION ESTABLISHMENT

4. The operation of a tourist accommodation establishment is subject to the registration of that establishment with the Minister.

5. A tourist accommodation establishment must be registered by means of an application for registration accompanied by a declaration of its accommodation offering and of the related activities and other related services, containing the information and documents prescribed by government regulation as well as a document issued by a competent authority establishing that the operation of the tourist accommodation establishment concerned does not contravene the planning by-laws relating to uses made under the Act respecting land use planning and development (chapter A-19.1).

The registration, including its renewal at the time of the annual update required under section 20, is made on payment of the fees determined by government regulation, which may vary in particular according to the number of accommodation units and the class of establishment determined by such a regulation.

The regulation may, subject to the terms and conditions it determines, exempt a class of tourist accommodation establishments or certain establishments of a given class or, as applicable, the person who operates such an establishment, from the application of this Act or the regulations or some of their provisions.

6. The registration of a tourist accommodation establishment, including its renewal, may be made by a body recognized by the Minister for that purpose, under an agreement that sets out the conditions the body must comply with and the responsibilities the body must assume.

7. No person may transfer the registration of a tourist accommodation establishment.

DIVISION III

REFUSAL, SUSPENSION OR CANCELLATION OF REGISTRATION

8. The Minister refuses to register a tourist accommodation establishment if the person who intends to operate it or operates it, as applicable, does not meet the conditions prescribed by this Act or the regulations.

9. The Minister may refuse to register a tourist accommodation establishment if the person who intends to operate it has, in the three years preceding the application for registration, been found guilty

(1) of an offence under this Act or the regulations; or

(2) of an offence under a provision of an Act or a regulation that, in the Minister's opinion, is related to the operation of a tourist accommodation establishment, in particular an offence under the Building Act (chapter B-1.1), the Act respecting the conservation and development of wildlife (chapter C-61.1), the Consumer Protection Act (chapter P-40.1) or the Environment Quality Act (chapter Q-2), or under any regulation made under any of those Acts.

The Minister may also refuse to register a tourist accommodation establishment if, in the last three years, the Minister cancelled the establishment's registration under the second paragraph of section 12 while the person referred to in the first paragraph was the establishment's operator.

10. The Minister suspends or cancels the registration of a tourist accommodation establishment if the person operating the establishment no longer meets the conditions prescribed by this Act or the regulations.

11. The Minister may suspend or cancel the registration of a tourist accommodation establishment if the person operating the establishment has been found guilty of an offence referred to in section 9.

That person is required to inform the Minister without delay of any offence referred to in section 9 of which the person has been found guilty.

12. At the request of a municipality, the Minister may, in the cases provided for by government regulation and in accordance with the second paragraph, suspend or cancel the registration of a tourist accommodation establishment.

If the request is well-founded, the Minister

(1) suspends the registration for a period of two months;

(2) suspends the registration for a period of six months if the establishment's registration has already been suspended under subparagraph 1; or

(3) cancels the registration if it has already been suspended under subparagraph 2.

For the purposes of the first paragraph, the cases determined by regulation must, in particular, take into account offences under any municipal by-law regarding nuisances, sanitation or safety.

13. The Minister must, before refusing to register a tourist accommodation establishment or suspending or cancelling a registration, notify in writing to the person who intends to operate the establishment or operates it, as applicable, the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and grant the person at least 10 days to submit observations.

14. The Minister's decision must include reasons and be notified in writing to the person concerned.

15. The suspension or cancellation of the registration of a tourist accommodation establishment has effect from the date of notification of the Minister's decision.

16. The Minister may delegate the exercise of the powers provided for in sections 8 and 10 to any person the Minister designates.

17. A decision refusing to register a tourist accommodation establishment or suspending or cancelling the registration of such an establishment may, within 30 days of its notification, be contested before the Administrative Tribunal of Québec.

DIVISION IV

UPDATING OF INFORMATION AND DOCUMENTS AND OTHER OBLIGATIONS

18. A person who operates a tourist accommodation establishment must update the information and documents regarding the establishment as well as the information and documents relating to its accommodation offering and the related activities and other related services by filing an updating declaration with the Minister within 30 days following the date on which a change occurs.

19. Where an update concerns the type of accommodation units offered within the tourist accommodation establishment or the number of units for each type of unit, the person who operates the establishment must send to the Minister a document issued by a competent authority establishing that the operation of the tourist accommodation establishment concerned does not contravene the planning by-laws relating to uses made under the Act respecting land use planning and development as well as the information and other documents prescribed by government regulation.

20. A person who operates a tourist accommodation establishment must also, once a year and during the period determined by government regulation, send an application for registration renewal accompanied by an updating declaration in which the person indicates that the information and documents regarding the establishment as well as the information and documents relating to its accommodation offering and the related activities and other related services are accurate or, if such is not the case, the changes that must be made.

This obligation begins the year following the year in which the tourist accommodation establishment is first registered.

21. The Government may determine by regulation any other condition the operator of a tourist accommodation establishment is required to comply with, including a condition regarding the display of the establishment's registration number in any medium and on any platform that promotes tourist accommodation establishments or allows such establishments to be reserved.

DIVISION V

COMMUNICATION OF INFORMATION

22. The Minister communicates to a municipality, subject to the terms and conditions determined by government regulation, the information determined by that regulation regarding tourist accommodation establishments established in its territory that it requires for taxation purposes or for the application of a by-law made under the Act respecting land use planning and development or the Municipal Powers Act (chapter C-47.1).

DIVISION VI

MUNICIPAL BY-LAWS

23. No provision of a municipal by-law adopted under the Act respecting land use planning and development may operate to prohibit the operation of a tourist accommodation establishment in which accommodation in the principal residence of the natural person operating the establishment is offered, by means of a single reservation, to one person or one group of related persons at a time and not including any meals served on the premises.

The first paragraph does not apply to a provision of a zoning by-law or of a conditional use by-law introduced by a by-law amending the by-law concerned and made in accordance with the provisions of Division V of Chapter IV of Title I of the Act respecting land use planning and development, with the following modifications:

(1) any provision contained in the second draft by-law is deemed to have been the subject of a valid application from any zone from which such an application may originate under section 130 of that Act, and sections 131 to 133 of that Act do not apply; and

(2) for the purpose of determining if a referendum poll must be held regarding that by-law, the number of applications that must be reached under the first paragraph of section 553 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is reduced by 50%, rounded up to the nearest whole number.

DIVISION VII

PILOT PROJECT

24. The Minister may, by order, develop and implement a pilot project relating to any area within the scope of this Act or the regulations with a view to studying, improving or defining standards applicable to those areas or to experiment or innovate in those areas.

The Minister determines the standards and obligations applicable under a pilot project, which may differ from the standards and obligations provided for by this Act or the regulations. The Minister also determines the monitoring and reporting mechanisms applicable under a pilot project, and the information that is necessary for the purposes of those mechanisms and that must be sent to the Minister by any person.

A pilot project is established for a period of up to three years, which the Minister may, if the Minister considers it necessary, extend by up to two years. The Minister may modify or terminate a pilot project at any time. The Minister may also determine the provisions of an order made under this section whose violation constitutes an offence and set the minimum and maximum amounts to which an offender is liable. That amount may not be less than \$200 or greater than \$3,000.

DIVISION VIII

QUALITY ASSESSMENT OF ACCOMMODATION OFFERING

25. Any body recognized under section 6, any body recognized under section 7 of the Act respecting tourist accommodation establishments (chapter E-14.2) on the date preceding the date of coming into force of this section and any body or group of bodies recognized under section 6 or section 6.1 of the Act respecting the Ministère du Tourisme may, if it provides a quality assessment service for tourist accommodation establishments' accommodation offering and the related activities and other related services, apply to the Minister to be recognized in that regard.

The Minister grants such recognition if the Minister considers that the assessment services are, among other things, provided in an objective and thorough manner.

DIVISION IX

PENAL PROVISIONS

26. Anyone who fails to provide information or a document required by this Act or the regulations commits an offence and is liable to a fine of \$500 to \$5,000 in the case of a natural person and \$1,000 to \$10,000 in all other cases.

27. Anyone who contravenes section 48 or a regulatory provision determined by government regulation commits an offence and is liable to a fine of \$1,000 to \$10,000 in the case of a natural person and \$2,000 to \$20,000 in all other cases.

28. Anyone who

(1) operates or purports to operate a tourist accommodation establishment without it being registered in accordance with this Act,

(2) makes a false declaration in a document prescribed by this Act and the regulations,

(3) produces a document required by this Act and the regulations that is false or inaccurate or that they ought to have known was inaccurate, or

(4) contravenes section 7,

commits an offence and is liable to a fine of \$2,500 to \$25,000 in the case of a natural person and \$5,000 to \$50,000 in all other cases.

29. Anyone who operates or purports to operate a tourist accommodation establishment whose registration has been refused, suspended or cancelled commits an offence and is liable to a fine of \$5,000 to \$50,000 in the case of a natural person and \$10,000 to \$100,000 in all other cases.

30. The minimum and maximum fines prescribed by this Act are doubled for a second offence and tripled for any subsequent offence.

31. If an offence under this Act or the regulations is committed by a director or officer of a legal person, a partnership or an association without legal personality, the minimum and maximum fines are those prescribed for a legal person for that offence.

32. Anyone who, by an act or omission, helps or, by encouragement, advice, consent, authorization or order, induces a person to commit an offence under this Act or the regulations commits an offence and is liable to the same penalty as that prescribed for the offence they helped or induced the person to commit.

33. In any penal proceedings relating to an offence under this Act or the regulations, proof that the offence was committed with regard to an immovable belonging to the defendant is sufficient to establish that it was committed by the defendant, unless the defendant establishes that they exercised due diligence, taking all necessary precautions to prevent the offence.

34. In any penal proceedings relating to an offence under this Act or the regulations, proof that the offence was committed by a mandatary or employee of anyone who is subject to this Act is sufficient to establish that it was committed by that person, unless the person establishes that they exercised due diligence, taking all necessary precautions to prevent the offence.

35. If a legal person or an agent, mandatary or employee of a legal person, a partnership or an association without legal personality commits an offence under this Act or the regulations, the directors or officers of the legal person, partnership or association are presumed to have committed the offence, unless it is established that they exercised due diligence, taking all necessary precautions to prevent the offence.

For the purposes of this section, in the case of a partnership, all partners, except special partners, are presumed to be directors of the partnership unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership.

DIVISION X

AMENDING PROVISIONS

TAX ADMINISTRATION ACT

36. Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing subparagraph z.5 of the second paragraph by the following subparagraph:

“(z.5) the Minister of Tourism, in respect of information held for the purposes of the first paragraph of section 55 of the Tourist Accommodation Act (2021, chapter 30), to the extent that the information is required for the purposes of that Act;”.

ACT RESPECTING MUNICIPAL TAXATION

37. Section 236 of the Act respecting municipal taxation (chapter F-2.1) is amended by replacing “for which the operator is required to hold a classification certificate issued under the Act respecting tourist accommodation establishments (chapter E-14.2) in respect of an establishment other than a principal residence establishment” in paragraph 13 by “that must be registered under the Tourist Accommodation Act (2021, chapter 30) in a class other than that of principal residence establishments”.

38. Section 244.31 of the Act is amended by replacing “for which the operator is required to hold a classification certificate issued under the Act respecting tourist accommodation establishments (chapter E-14.2) in respect of an establishment other than an outfitting or principal residence establishment” in the first paragraph by “that must be registered under the Tourist Accommodation Act (2021, chapter 30) as a youth tourist accommodation establishment or as a general tourist accommodation establishment and, in the latter case, that is not an establishment operated in an outfitting operation to which the Act respecting the conservation and development of wildlife (chapter C-61.1) or the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1) applies.”.

39. Section 244.34 of the Act is amended by replacing “In the case of an immovable whose operator is required to hold a classification certificate issued under the Act respecting tourist accommodation establishments (chapter E-14.2)” in the fourth paragraph by “In the case of an immovable that must be registered under the Tourist Accommodation Act (2021, chapter 30)”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

40. Schedule IV to the Act respecting administrative justice (chapter J-3) is amended

(1) by replacing paragraph 9 by the following paragraph:

“(9) section 17 of the Tourist Accommodation Act (2021, chapter 30);”;

(2) by inserting the following paragraph after paragraph 13:

“(13.0.1) section 5.2 of the Act respecting the Ministère du Tourisme (chapter M-31.2);”.

ACT RESPECTING THE MINISTÈRE DU TOURISME

41. The Act respecting the Ministère du Tourisme (chapter M-31.2) is amended by inserting the following sections after section 5:

“**5.1.** Only a government department, a government agency referred to in the first paragraph of section 4 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), a municipal body referred to in section 5 of that Act and a non-profit body, holders of an accreditation from the Minister with regard to the tourist information services that they provide, may use a sign or poster containing the words “tourist information” or any other word determined by regulation, indicating or implying the presence of a tourist information and welcome site and, if applicable, include the pictogram “?” or “I”.

The Minister establishes the applicable terms for obtaining an accreditation.

“**5.2.** The Minister may suspend or cancel an accreditation granted in accordance with section 5.1 if the holder, with regard to the tourist information services that the holder provides, no longer meets the applicable conditions. Sections 13 to 15 and 17 of the Tourist Accommodation Act (2021, chapter 30) apply to the decision, with the necessary modifications.

“**5.3.** Anyone who contravenes section 5.1 commits an offence and is liable to a fine of \$2,500 to \$25,000 in the case of a natural person and \$5,000 to \$50,000 in all other cases.”

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

42. Section 12.7 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) a tourist accommodation establishment means such an establishment duly registered under the Tourist Accommodation Act (2021, chapter 30);”.

ACT RESPECTING LIQUOR PERMITS

43. Section 39 of the Act respecting liquor permits (chapter P-9.1) is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) hold, where such is the case, proof of the establishment’s registration under the Tourist Accommodation Act (2021, chapter 30) and a certificate issued by the clerk or the secretary-treasurer of the municipality in whose territory the establishment is situated attesting that the establishment complies with the municipal planning by-laws;”.

44. Section 76 of the Act is amended by replacing “for which the holder is permitted under the Act respecting tourist accommodation establishments (chapter E-14.2) and the regulations to use the appellation “hotel”, “motel” or “inn”” in the first paragraph by “registered under the Tourist Accommodation Act (2021, chapter 30) as a general tourist accommodation establishment”.

OTHER AMENDING PROVISION

45. Unless the context indicates otherwise, a reference to the Act respecting tourist accommodation establishments (chapter E-14.2) is replaced by a reference to the Tourist Accommodation Act (2021, chapter 30) in the following provisions:

- (1) section 3 of the Travel Agents Act (chapter A-10);
- (2) sections 8, 9 and 37 of the Act respecting assistance for tourist development (chapter A-13.1);
- (3) sections 7 and 12 of the Cannabis Regulation Act (chapter C-5.3);
- (4) section 13 of the Act respecting hours and days of admission to commercial establishments (chapter H-2.1); and
- (5) section 2 of the Tobacco Control Act (chapter L-6.2).

DIVISION XI

TRANSITIONAL AND FINAL PROVISIONS

46. A tourist accommodation establishment, for which a classification certificate issued under the Act respecting tourist accommodation establishments is in force on the date of coming into force of section 4, is deemed to be registered in accordance with this Act until the expiry of the period covered by the classification fees, approved by the Minister under section 7 of the Act respecting tourist accommodation establishments, that were paid for that establishment.

47. A tourist accommodation establishment, for which a classification certificate issued under the Act respecting tourist accommodation establishments is suspended on the date of coming into force of section 4, is deemed to be registered in accordance with this Act. However, that registration is suspended until the end of the suspension period and in accordance with the conditions set out in respect of the classification certificate, with the necessary modifications.

48. The holder of a tourist accommodation establishment classification certificate referred to in the first paragraph of section 12 of the Regulation respecting tourist accommodation establishments (chapter E-14.2, r. 1) must cease to display the sign not later than one year following the date of coming into force of section 46.

The holder must also, within the same time limit, remove any reproduction of that sign on any advertising used to promote their establishment, and on any website, whether transactional or non-transactional, used in connection with the operation of their establishment.

49. The Minister may, for the purposes of section 11 for a tourist accommodation establishment referred to in section 46, take into account findings of guilty for offences under the Act respecting tourist accommodation establishments or its regulation pronounced, since the coming into force of that section 11, against the person who operates the establishment.

50. For the purposes of section 9, the Minister may take into account findings of guilty for offences under the Act respecting tourist accommodation establishments or its regulation pronounced, in the three-year period preceding the application for registration, against the person who intends to operate a tourist accommodation establishment.

51. Any contestation before the Administrative Tribunal of Québec of a decision referred to in section 15 or section 32.1 of the Act respecting tourist accommodation establishments, in progress on the date preceding the date of coming into force of section 4 of this Act, continues before that Tribunal as though it were a contestation of a decision referred to, respectively, in section 17 of this Act or in section 5.2 of the Act respecting the Ministère du Tourisme (chapter M-31.2), with the necessary modifications.

52. With respect to a provision of a zoning by-law or conditional use by-law in force on 25 March 2021, the first paragraph of section 23 applies only from 25 March 2023.

Before 25 March 2023, a municipality may, in accordance with the second paragraph of section 23, readopt a provision referred to in the first paragraph without amendment.

For the purposes of this section, a provision referred to in the first paragraph, readopted without amendment in accordance with the second paragraph of section 21.1 of the Act respecting tourist accommodation establishments, is deemed to be readopted in accordance with the second paragraph of section 23 of this Act.

53. This Act replaces the Act respecting tourist accommodation establishments (chapter E-14.2).

54. Subject to section 55, the Minister of Tourism is responsible for the administration of this Act.

55. The Minister of Revenue is responsible for inspections and investigations relating to the enforcement of this Act and of the regulations and orders made under this Act and for the administration of Division IX; for those purposes, this Act is deemed to be a fiscal law for the purposes of the Tax Administration Act (chapter A-6.002).

The Minister of Municipal Affairs, Regions and Land Occupancy is responsible for the administration of section 23.

56. The Minister must, not later than five years after the coming into force of this Act, report to the Government on the implementation of this Act and the advisability of amending it.

The report is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days after resumption. The report must be referred to the competent parliamentary committee for consideration within 15 days after its tabling in the National Assembly.

57. The provisions of this Act come into force on the date or dates to be set by the Government.

2021, chapter 31

AN ACT TO AMEND THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES, THE MUNICIPAL ETHICS AND GOOD CONDUCT ACT AND VARIOUS LEGISLATIVE PROVISIONS

Bill 49

Introduced by Madam Andrée Laforest, Minister of Municipal Affairs and Housing

Introduced 13 November 2019

Passed in principle 25 May 2021

Passed 4 November 2021

Assented to 5 November 2021

Coming into force: 5 November 2021, except

(1) sections 5 and 123, which come into force on 1 January 2022;

(2) sections 22 to 26, 29 and 30, which come into force on 5 May 2022;

(3) sections 41, 42, 58, 74, 96, 105 to 112 and 122, which come into force on 1 April 2022;

(4) sections 53, 54 and 56, paragraph 2 of section 71 and sections 84, 115 to 120, 127, 143 and 144, which come into force on the date or dates to be set by the Government.

– 2022-01-01: ss. 53, 54, 56, 71 (par. 2), 84, 115-120, 127, 143, 144
O.C. 1568-2021
G.O., 2021, Part 2, p. 5139

Legislation amended:

Act respecting the Autorité des marchés publics (chapter A-33.2.1)

Building Act (chapter B-1.1)

Charter of Ville de Lévis (chapter C-11.2)

Charter of Ville de Longueuil (chapter C-11.3)

Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4)

Charter of Ville de Québec, national capital of Québec (chapter C-11.5)

Cities and Towns Act (chapter C-19)

Municipal Code of Québec (chapter C-27.1)

Act respecting the Commission municipale (chapter C-35)

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (chapter C-37.02)

Municipal Powers Act (chapter C-47.1)

(cont'd on next page)

Legislation amended: (cont'd)

Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1)
Act respecting duties on transfers of immovables (chapter D-15.1)
Act respecting elections and referendums in municipalities (chapter E-2.2)
Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1)
Act respecting municipal taxation (chapter F-2.1)
Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1)
Act respecting municipal territorial organization (chapter O-9)
Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1)
Act to ensure the implementation of certain measures of the 2020–2024 partnership agreement between the Gouvernement du Québec and the municipalities (2019, chapter 30)

Orders in council amended:

Order in Council 841-2001 (2001, G.O. 2, 3660), respecting Ville de Saguenay
Order in Council 850-2001 (2001, G.O. 2, 3695), respecting Ville de Sherbrooke

Explanatory notes

This Act makes various amendments to the Act respecting elections and referendums in municipalities regarding, in particular,

- (1) the grounds for ineligibility for a position as a member of the council of a municipality, and the grounds for disqualification applicable to such members, including that of conduct that seriously undermines the honour and dignity of the office;
- (2) the returning officer's responsibilities when receiving nomination papers;
- (3) the testing of new methods of signing the register and the implementation of pilot projects for the organization and conduct of elections and referendums;
- (4) the establishment of a fund dedicated to the financing of expenses related to holding elections.

The Act also amends the Municipal Ethics and Good Conduct Act regarding, in particular,

- (1) the rules regarding professional development of the members of the council of a municipality and the content of the code of ethics and conduct applicable to those members, including the addition of rules regarding honour, respect and civility;
- (2) the power of the Commission municipale du Québec to bring an action for declaration of disqualification or to impose new penalties for violations of the code of ethics and conduct; and
- (3) the obligation for municipalities that have office personnel to adopt a code of ethics and conduct applicable to such personnel.

The Act grants the Régie du bâtiment du Québec the power to make a regulation to require any person who acquires a building to have it inspected prior to purchase by a certified building inspector.

The Act grants the Minister of Municipal Affairs and Housing and the Commission municipale du Québec new powers concerning the renewal of intermunicipal agreements. It also grants the Minister the power to give certain instructions to the council of a municipal body as well as the power to withhold amounts due to such a body if the latter fails to comply with an instruction of the Minister. The Act amends the

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Explanatory notes (cont'd)

financial protection regime applicable in the case of proceedings brought against members of the council of a municipality or municipal employees. In addition, the Act allows images or sounds to be recorded using technological devices during sittings of municipal councils and requires those sittings to be made available via the Internet where such recording is prohibited.

The Act allows municipalities to operate an enterprise that produces electricity from a renewable energy source. Furthermore, it grants local municipalities the power to grant assistance to a social non-profit body and amends the conditions on which such municipalities grant assistance intended to mitigate the economic consequences, in the agriculture sector, of protection measures for drinking water intakes. The Act also provides that local municipalities may adopt a financial assistance program aimed at promoting the construction, renovation and annual leasing of rental dwellings used for residential purposes, whose eligibility period may not extend beyond 1 January 2027.

The Act entrusts the Commission municipale with responsibility for processing disclosures of wrongdoings concerning municipal bodies. It gives the Commission the power to assist municipalities in the exercise of their functions, as well as investigation powers with regard to municipalities and control powers with regard to the management of their human resources.

The Act amends the Act respecting municipal taxation to, among other things, allow the Minister to extend the period of application of a property assessment roll or a roll of rental values if the Minister is shown that the work overload inherent in the simultaneous preparation of a certain number of rolls so warrants. Furthermore, it amends the rules relating to sums to be paid to local municipalities as a government participation and those relating to the establishment of the standardized property value. In addition, it increases to \$200,000 the value at which certain immovables or parts of immovables occupied by a third person become taxable.

The Act provides that municipalities are obliged to produce a statement setting the effective aggregate taxation rate if the Minister requests such a statement.

The Act respecting duties on transfers of immovables is amended to adjust the period during which former de facto spouses may be exonerated from paying duties on transfers of immovables.

The charters of Ville de Lévis, Ville de Longueuil and Ville de Québec as well as the orders constituting Ville de Saguenay and Ville de Sherbrooke are amended to limit the borough chair's term of office to two years, which term may be renewed. The Charter of Ville de Montréal is also amended to withdraw the obligation for the treasurer of that city to file the financial statements and reports for the preceding fiscal year not later than 31 March each year.

The expression "secretary-treasurer" is replaced by "clerk-treasurer" in any Act and any regulation, excluding the Act respecting Northern villages and the Kativik Regional Government. The Municipal Code of Québec is also amended to adjust the terms according to which the offices of clerk-treasurer and director general may be entrusted to different persons.

Lastly, the Act contains miscellaneous, transitional and final provisions.



Chapter 31

AN ACT TO AMEND THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES, THE MUNICIPAL ETHICS AND GOOD CONDUCT ACT AND VARIOUS LEGISLATIVE PROVISIONS

[Assented to 5 November 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

1. Section 64 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is amended by inserting the following paragraph after the second paragraph:

“Any person who is not qualified to be elected under subparagraph 1 or 3 of the second paragraph of section 235 of the Election Act (chapter E-3.3) is also ineligible.”

2. Section 65 of the Act is amended by inserting the following paragraph after the first paragraph:

“Any person who is not qualified to be elected under subparagraph 2 of the second paragraph of section 235 of the Election Act (chapter E-3.3) is also ineligible for the same period as that prescribed in the first paragraph.”

3. Section 165 of the Act is replaced by the following section:

“165. On the filing of a nomination paper, the returning officer shall verify whether it appears to comply with the requirements of this division and whether all the required documents are attached to it. In particular, the returning officer shall verify that

(1) the address provided by the candidate is situated in the territory of the municipality;

(2) the number of supporting signatures corresponds to the number required under section 160; and

(3) the proof of the candidate’s identity makes it possible to establish that the candidate is of full age.

Following those verifications, the returning officer shall issue a receipt and a notice of compliance that constitutes proof of the nomination.

However, the returning officer shall refuse the filing of the nomination paper of a person whose name appears on the list of ineligible persons drawn up and sent by the Chief Electoral Officer.”

4. Section 171 of the Act is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) the address of each of the independent candidates for the same office who have the same name, if applicable;”.

5. The Act is amended by inserting the following chapter after section 278:

“CHAPTER VI.1

“FUND DEDICATED TO EXPENSES RELATED TO HOLDING AN ELECTION

“278.1. Every municipality shall establish a fund dedicated to the financing of expenses related to holding an election.

“278.2. The fund is made up of the sums allocated to it annually and of the interest earned on those sums.

After consultation with the returning officer, the council shall allocate to the fund, on an annual basis, the sums that are necessary to ensure that the fund is sufficient to cover the cost of the next general election in the year it is to be held.

If the fund is used to finance a by-election, the council must, before the next general election is held, provide for the reimbursement of the sums used.

For the purposes of the second paragraph, the cost of the next general election is presumed to be at least equal to the cost of the last general election or of the general election preceding the last one, whichever is higher.”

6. Section 300 of the Act is amended

(1) by inserting “, a designated member of the board of directors of a French-language school service centre, an elected, appointed or designated member of the board of directors of an English-language school service centre” after “(chapter O-9)” in paragraph 4;

(2) by inserting “, as a designated member of the board of directors of a French-language school service centre, as an elected, appointed or designated member of the board of directors of an English-language school service centre” after “organization” in paragraph 5.

7. Section 301 of the Act is amended by inserting “under paragraph 1 of section 632 or an offence” after “offence” in the first paragraph.

8. Section 302 of the Act is amended

(1) by inserting “or which, if the prosecutor had proceeded by indictment, would have been punishable by two years of imprisonment or more” after “two years or more” in the first paragraph;

(2) by striking out “or the day the final sentence is pronounced, whichever is later” in the second paragraph.

9. Section 305 of the Act is amended by inserting “as a council member” after “duties” in subparagraph 3 of the first paragraph.

10. The Act is amended by inserting the following section after section 305:

“305.1. A person whose conduct seriously undermines the honour and dignity of the office of member of the council of a municipality is disqualified from holding that office.

The disqualification shall continue for five years from the day on which the judgment declaring the person disqualified becomes a *res judicata*, unless the judgment fixes a shorter period.”

11. Section 308 of the Act is amended by replacing “and the municipality” in the second paragraph by “, the municipality and the Commission municipale du Québec, in accordance, if applicable, with the first paragraph of section 22 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1),”.

12. Section 312.1 of the Act is amended

(1) by replacing “proceedings have been brought for an offence under an Act of the Parliament of Québec or Canada that is punishable by a term of imprisonment of two years or more” in the first paragraph by “an action for declaration of disqualification for a reason provided for in section 305.1 or proceedings for an offence under an Act of the Parliament of Québec or Canada that is punishable by a term of imprisonment of two years or more have been brought”;

(2) by inserting “or that, if the prosecutor had proceeded by indictment, would have been punishable by two years of imprisonment or more” at the end of the first paragraph;

(3) by inserting “, the Commission municipale du Québec” after “General” in the second paragraph;

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

“To assess whether it is warranted in the public interest, the court considers the seriousness of the offence or misconduct and the extent to which the offence or misconduct is likely to discredit the administration of the municipality.”

13. Section 312.2 of the Act is repealed.

14. Section 312.4 of the Act is amended by inserting the following paragraphs after paragraph 2:

“(2.1) the date on which the elector, Attorney General, Commission municipale du Québec or municipality discontinues the action for declaration of disqualification on which the application was based;

“(2.2) the date of the judgment, having become a *res judicata*, dismissing the action for declaration of disqualification; and”.

15. Section 312.5 of the Act is amended by inserting “or the action” after “proceedings” in the first paragraph.

16. Section 312.6 of the Act is amended, in the first paragraph,

(1) by inserting “or declared disqualified” after “guilty”;

(2) by replacing “the offence” by “an offence or for misconduct”;

(3) by inserting “or action” after “proceedings”.

17. Section 317 of the Act is amended by replacing “for a violation of a rule of the code of ethics and conduct of the municipality” in the fifth paragraph by “under section 31 or 31.1 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1)”.

18. Section 318 of the Act is amended

(1) by inserting “a designated member of the board of directors of a French-language school service centre, an elected, appointed or designated member of the board of directors of an English-language school service centre or” after “or he became” and “or becomes” in the second paragraph;

(2) by striking out “or on the day the final sentence is pronounced, whichever is later” in the third paragraph.

19. Section 362 of the Act is amended by inserting “as a council member” after “duties” in the first paragraph.

20. Section 659.2 of the Act is amended

(1) by replacing the first paragraph by the following paragraphs:

“A municipality may, in accordance with an agreement made with the Minister of Municipal Affairs, Regions and Land Occupancy and the Chief Electoral Officer,

(1) implement pilot projects for the organization and conduct of an election or a referendum; and

(2) test new methods of signing a register or voting during a procedure for registering qualified voters or during a poll.

The agreement shall provide for its period of application if it has been entered into for more than one election, referendum, registration procedure or poll.”;

(2) by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) describe the pilot projects or the new methods of signing a register or voting, as the case may be;”.

21. Section 659.3 of the Act is replaced by the following section:

“**659.3.** After the pilot project or test referred to in section 659.2 and within the time prescribed in the agreement, the municipality shall send a report assessing the pilot project or test to the Minister of Municipal Affairs, Regions and Land Occupancy and the Chief Electoral Officer that indicates, in particular, the rate of participation of electors or qualified voters in the poll, as applicable.”

MUNICIPAL ETHICS AND GOOD CONDUCT ACT

22. Section 2 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1) is amended by adding the following sentence at the end of the first paragraph: “A municipality referred to in Division II.1 must also have the code of ethics and conduct described in that division.”

23. Section 4 of the Act is amended by inserting “and civility” after “respect” in subparagraph 4 of the first paragraph.

24. Section 5 of the Act is amended by striking out subparagraph 2 of the second paragraph.

25. Section 6 of the Act is amended

(1) by adding the following subparagraphs before subparagraph 1 of the first paragraph:

“(0.1) behaving in a disrespectful manner toward other members of the municipal council, municipal employees or citizens, in particular by using vexatious, denigrating or intimidating language, writings or gestures or any form of vexatious incivility;

“(0.2) behaving in a way that undermines the honour and dignity of the office of elected officer;”;

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

“(2.1) contravening sections 304 and 361 of the Act respecting elections and referendums in municipalities (chapter E-2.2);”;

(3) by inserting “that is offered by a supplier of goods or services or” after “value,” in subparagraph 4 of the first paragraph;

(4) by adding the following paragraph at the end:

“The code of ethics and conduct must include the obligation, for each member of the council in charge of office personnel, to see to it that the personnel members under his or her authority participate in the professional development program provided for in section 15.”

26. Section 7.1 of the Act is amended by striking out the second paragraph.

27. The Act is amended by inserting the following section after section 7.1:

7.2. The rules prescribed in sections 6 and 7.1 are deemed to form part of the municipality’s code of ethics and conduct and prevail over any inconsistent rule set out in that code.”

28. Section 15 of the Act is replaced by the following section:

15. Any member of a council of a municipality must, within six months after the beginning of his or her first term and of any subsequent term, participate in a professional development program on municipal ethics and good conduct.

In addition to containing any compulsory minimum content that must be determined by the Commission municipale du Québec, the program must be aimed at encouraging participants to reflect on municipal ethics and adhere to the values set out in the code of ethics and conduct, and help them acquire the

competencies they need to understand and observe the rules set out in the code. The program must also address the role and responsibilities of elected municipal officers.

Only the persons or bodies authorized by the Commission may deliver the program provided for in this section. The Commission grants its authorization based on the competency and experience criteria it determines. A list of the authorized persons or bodies must be posted on the Commission's website.

Within 30 days after participating in such a program, a council member must report his or her participation to the clerk or the clerk-treasurer of the municipality, who in turn reports it to the council.

The municipality keeps up to date on its website a list of the council members who have participated in the program.

Where a council member fails to participate in the program within the period prescribed in the first paragraph, the clerk or clerk-treasurer of the municipality must notify the Commission of that fact 30 days after the expiry of that period. The Commission may impose a suspension on that member in accordance with the second paragraph of section 31.1.

Failure to participate in such a program constitutes an aggravating factor for the purposes of section 26."

29. The Act is amended by inserting the following division after section 15:

"DIVISION II.1

"CODE OF ETHICS AND CONDUCT OF OFFICE PERSONNEL

"15.1. The council of the municipality must, once office personnel has been appointed, adopt, by by-law, a code of ethics and conduct applicable to such personnel, in accordance with sections 10 to 12.

Subdivision 2 of Division II of this Chapter applies, with the necessary modifications, to the code of ethics and conduct of office personnel. The code must also set out rules that must require the director of such an office to file with the clerk or clerk-treasurer of the municipality a written statement of his or her pecuniary interests that complies with section 357 of the Act respecting elections and referendums in municipalities (chapter E-2.2), with the necessary modifications.

"15.2. Sections 13 to 15, except the fifth and sixth paragraphs of the latter section, apply, with the necessary modifications, when a municipality adopts the code referred to in section 15.1.

“15.3. A council member who employs office personnel must ensure that those employees participate in the professional development program provided for in section 15 within the prescribed time. The same applies regarding the professional development program imposed by the Commission municipale du Québec under subparagraph 1.1 of the first paragraph of section 31.

The clerk or clerk-treasurer of the municipality must, 30 days after the expiry of the period prescribed for participating in the program, notify the Commission in writing if a personnel member failed to participate in the program within that period.

“15.4. Divisions I and II of Chapter III apply, with the necessary modifications, if an office personnel member violates a rule of the applicable code of ethics and conduct.

However, the Commission may not impose the sanctions set out in subparagraphs 3 and 4 of the first paragraph of section 31 but it may recommend that those sanctions, or any other sanction, be imposed on the council member who is responsible for the office personnel member concerned.

Furthermore, the Commission may not suspend a member of the office personnel under the second paragraph of section 31.1.

“15.5. Any office personnel member may consult, at the municipality’s expense, an ethics and conduct adviser to the extent provided for in section 35.”

30. Section 16.1 of the Act is amended by inserting “provided for in subparagraph 4 of the first paragraph of section 6 and the prohibition” after “prohibition” in the first paragraph.

31. Section 21 of the Act is amended by replacing “two” by “three”.

32. Section 22 of the Act is amended

(1) by inserting “or, without it being possible at that stage to conduct an inquiry, bring an action for declaration of disqualification against a member of the council of a municipality, in accordance with Division II of Chapter IX of Title I of the Act respecting elections and referendums in municipalities (chapter E-2.2)” at the end of the first paragraph;

(2) by adding the following paragraph at the end:

“However, the Commission is foreclosed from conducting an inquiry into a violation that has been the subject of an action for declaration of disqualification brought under the first paragraph.”

33. Section 22.1 of the Act is amended by adding the following sentence at the end of the first paragraph: “That person may not be a person designated under section 19 of the Act respecting the Commission municipale (chapter C-35) for the purposes of sections 20 to 22 and 36.3 to 36.7 of this Act.”

34. Section 27 of the Act is replaced by the following section:

“**27.** Not later than 90 days after the day on which all the parties’ evidence and arguments concerning the alleged violation of the code of ethics and conduct were presented to the member designated under section 22.1, the Commission must send its decision to the council member and the municipality or, if the inquiry is still under way, inform the council member of the progress of the inquiry and the date on which the Commission will send its decision.”

35. Section 31 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 1 of the first paragraph:

“(1.1) participation in a professional development program on municipal ethics and good conduct, at the council member’s expense, within the time prescribed by the Commission municipale du Québec;”;

(2) by replacing “while the violation of a rule of the code continued” in subparagraph 3 of the first paragraph by “, for the period determined by the Commission”;

(3) by inserting the following subparagraph after subparagraph 3 of the first paragraph:

“(3.1) a penalty not exceeding \$4,000, to be paid to the municipality;”;

(4) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) the suspension of the council member for a period of up to 90 days; such a suspension may continue after the expiry of the member’s term if he or she is re-elected in an election during the suspension and the latter has not expired on the day the member’s new term begins.”;

(5) by inserting “perform any duty related to the office of mayor or councillor and, in particular, may not” after “may not” in the second paragraph.

36. The Act is amended by inserting the following section after section 31:

“31.1. Where the sanction consists in undergoing a professional development program on ethics and good conduct, the council member must, within 30 days after participating in such a program, report his or her participation to the Commission and to the clerk or the clerk-treasurer of the municipality, who in turn reports it to the council.

The Commission may suspend a council member who, without a serious reason, failed to participate in the program within the prescribed time. Subparagraph 4 of the first paragraph and the second paragraph of section 31 apply to such a suspension, except that its duration is indeterminate and ends only following a decision of the Commission stating that the council member has participated in the program.”

37. Section 32 of the Act is amended by inserting “a penalty or” after “imposes” in the first paragraph.

38. The Act is amended by inserting the following section after section 32:

“32.1. Where the Commission imposes on a council member a suspension for a period of 90 days or for periods whose total duration is 90 days or more, it must send the Attorney General of Québec its decision and all the information that was communicated as evidence to the member designated under section 22.1.”

39. Section 35 of the Act is amended

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

“Any lawyer or notary who requests to be on the list is entered on the list, provided that the lawyer or notary practises municipal law and meets the competency and experience requirements set by the Commission.”;

(2) by adding the following paragraphs at the end:

“Any member of a council of a municipality may obtain, at the municipality’s expense, an advisory opinion from an ethics and conduct adviser, provided that

(1) the opinion is requested as a preventive measure to help the council member observe the rules of the code of ethics and conduct applicable to the member;

(2) the adviser who prepares the opinion is entered on the list; and

(3) the fees charged by the adviser to prepare the opinion are reasonable.

The municipality pays the reasonable fees on presentation of a written attestation from the ethics and conduct adviser stating the name of the council member who requested the opinion and certifying that the requirements in subparagraphs 1 to 3 of the fourth paragraph are met.”

40. Section 36 of the Act is amended by inserting “provisional incapacity proceedings or” after “bringing of”.

41. Section 36.5 of the Act is amended by striking out “or the minister responsible for municipal affairs, as applicable,” in subparagraph 2 of the first paragraph.

ACT RESPECTING THE AUTORITÉ DES MARCHÉS PUBLICS

42. Section 71 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) is amended by replacing “the minister responsible for municipal affairs” in subparagraph 2 of the first paragraph by “the Commission municipale du Québec”.

BUILDING ACT

43. The Building Act (chapter B-1.1) is amended by inserting the following section after section 86.11, enacted by section 10 of chapter 28 of the statutes of 2019:

“**86.11.1.** The Board may, by regulation, require any person who acquires a building to have it inspected prior to purchase by a certified building inspector.

The regulation must determine in which cases such a requirement applies, as well as the terms and conditions of the requirement.”

44. Section 185 of the Act is amended by inserting the following paragraph after paragraph 19.9, enacted by paragraph 9 of section 25 of chapter 28 of the statutes of 2019:

“(19.9.1) determine the cases in which a person who acquires a building is required to have it inspected prior to purchase by a building inspector who holds a certificate referred to in section 86.8, as well as the terms and conditions of that requirement;”.

CHARTER OF VILLE DE LÉVIS

45. Section 18 of the Charter of Ville de Lévis (chapter C-11.2) is amended

(1) by inserting “or any vacancy in that office” after “general election” in the first paragraph;

(2) by striking out the second paragraph.

46. The Charter is amended by inserting the following section after section 18:

“18.1. The term of office of the borough chair is two years and may be renewed.

If the office of the borough chair becomes vacant before the expiry of his or her term, a new borough chair must be designated as soon as possible for the remainder of the term.”

CHARTER OF VILLE DE LONGUEUIL

47. Section 20 of the Charter of Ville de Longueuil (chapter C-11.3) is amended

(1) by inserting “or any vacancy in that office” after “general election” in the first paragraph;

(2) by striking out the second paragraph.

48. The Charter is amended by inserting the following section after section 20:

“20.1. The term of office of the borough chair is two years and may be renewed.

If the office of the borough chair becomes vacant before the expiry of his or her term, a new borough chair must be designated as soon as possible for the remainder of the term.”

CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

49. Section 40.1 of Schedule C to the Charter of Ville de Montréal, métropolis of Québec (chapter C-11.4) is amended by striking out “and section 323 of the Cities and Towns Act (chapter C-19)”.

50. Section 91 of Schedule C to the Charter is amended by striking out the second paragraph.

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

51. Section 18 of the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is amended

(1) by inserting “or any vacancy in that office” after “general election” in the first paragraph;

(2) by striking out the second paragraph.

52. The Charter is amended by inserting the following section after section 18:

“18.1. The term of office of the borough chair is two years and may be renewed.

If the office of the borough chair becomes vacant before the expiry of his or her term, a new borough chair must be designated as soon as possible for the remainder of the term.”

CITIES AND TOWNS ACT

53. Section 105 of the Cities and Towns Act (chapter C-19) is amended, in the second paragraph,

(1) by inserting “, at the Minister’s request,” after “also”;

(2) by replacing “le ministre” in the French text by “ce dernier”.

54. Section 108.2 of the Act is amended by inserting “established by the treasurer” after “rate” in paragraph 2.

55. Section 108.2.0.2 of the Act is amended by striking out the third paragraph.

56. Section 108.2.1 of the Act is amended by inserting “established by the treasurer” after “rate” in paragraph 3.

57. Section 108.3 of the Act is amended by replacing “not later than 30 September following the last fiscal year to which the report pertains” in the third paragraph by “within 30 days after it is filed with the council”.

58. Section 114.1 of the Act is amended by adding the following paragraph at the end:

“(9) he shall send the Commission municipale du Québec or the Public Protector, as applicable, the information brought to his attention that could show that a wrongdoing, within the meaning of section 4 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1), has been committed or is about to be committed in relation to the municipality.”

59. The Act is amended by inserting the following section after section 322:

“322.1. Any person may, at a sitting of the council, record images or sounds by means of a technological device. The council may, under section 331, make rules to prevent the use of technological devices from hampering the proper conduct of sittings.

Despite the first paragraph, the council may prohibit the recording of images or sounds if the video recording of each sitting is made available free of charge on the municipality's website or on any other website designated by resolution of the municipality. The video recording must be so available from the working day following the day on which the sitting ended and for at least five years."

60. Section 323 of the Act is amended by inserting "or by a technological means in accordance with articles 133 and 134 of the Code of Civil Procedure (chapter C-25.01), with the necessary modifications" at the end of the first paragraph.

61. Section 328 of the Act is amended by inserting ", or if his voting could violate a rule of the code of ethics and conduct of the members of the council of the municipality" at the end of the second paragraph.

62. Section 468.21 of the Act is amended by inserting ", or if his voting could violate a rule of the code of ethics and conduct of the members of the council of the municipality he represents" after "(chapter E-2.2)" in the first paragraph.

63. Section 468.49 of the Act is amended by replacing "However, if an" in the third paragraph by "However, if the Minister has not exercised the power provided for in section 469.2 and an".

64. Section 468.51 of the Act is amended by replacing "and 108 to 108.6" in the first paragraph by ", 108 to 108.2 and 108.2.1 to 108.6".

65. The Act is amended by inserting the following sections after section 469.1:

"469.2. If the municipalities that are parties to an agreement referred to in this division are in disagreement as to its renewal, the Minister may refer the dispute to mediation by the Commission municipale du Québec according to the procedure provided for in Division III.1 of the Act respecting the Commission municipale (chapter C-35).

"469.3. The Commission municipale du Québec shall send the Minister a copy of the mediation report and, if applicable, a copy of the agreement entered into by the parties.

"469.4. If the municipalities have not entered into an agreement by the end of the mediation process and the situation, in the Minister's opinion, jeopardizes the provision of an essential service, the Minister may, by order, renew the original agreement in whole or in part and impose any other condition the Minister considers necessary to maintain the service.

The Minister shall send a copy of the order to the clerk or clerk-treasurer of each municipality concerned."

66. Section 604.6 of the Act is amended

(1) by inserting the following paragraph after the second paragraph:

“The costs incurred under the second paragraph shall be proportional to the nature and complexity of the judicial proceedings concerned.”;

(2) by adding the following sentence at the end of the third paragraph: “The municipality is also exempt from those obligations in the case of criminal proceedings, unless the proceedings are withdrawn or dismissed or the person is acquitted by a judgment that has become final.”

67. Section 604.7 of the Act is amended, in the first paragraph,

(1) by replacing “or accused in the penal or criminal proceedings” in subparagraph 3 by “in the penal proceedings”;

(2) by adding the following subparagraphs at the end:

“(4) the person, member of the council of the municipality, has been declared disqualified from holding that office;

“(5) the person, member of the council of the municipality, was the subject of a decision made by the Commission municipale du Québec in accordance with section 26 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1) and the decision

(a) suspended that person for 90 days or more; or

(b) was the subject of an application for judicial review presented by that person, which was dismissed.”

MUNICIPAL CODE OF QUÉBEC

68. The Municipal Code of Québec (chapter C-27.1) is amended by inserting the following article after article 149:

149.1. Any person may, at a sitting of the council, record images or sounds by means of a technological device. The council may, under paragraph 2 of article 491, make rules to prevent the use of technological devices from hampering the proper conduct of sittings.

Despite the first paragraph, the council may prohibit the recording of images or sounds if the video recording of each sitting is made available free of charge on the municipality’s website or on any other website designated by resolution of the municipality. The video recording must be so available from the working day following the day on which the sitting ended and for at least five years.”

69. Article 152 of the Code is amended

(1) by replacing “secretary-treasurer” by “clerk-treasurer”;

(2) by adding the following paragraph at the end:

“The notice of meeting may be notified to the members by a technological means in accordance with articles 133 and 134 of the Code of Civil Procedure (chapter C-25.01), with the necessary modifications.”

70. Article 164 of the Code is amended, in the first paragraph,

(1) by striking out “under penalty of a fine of \$10.”;

(2) by inserting “, or if his voting could violate a rule of the code of ethics and conduct of the members of the council of the municipality” at the end.

71. Article 176 of the Code is amended

(1) by replacing “secretary-treasurer” in the first paragraph by “clerk-treasurer”;

(2) in the second paragraph,

(a) by inserting “, at the Minister’s request,” after “also”;

(b) by replacing “le ministre” in the French text by “ce dernier”.

72. Article 184 of the Code is amended

(1) by replacing all occurrences of “secretary-treasurer” by “clerk-treasurer”;

(2) by inserting “or, if there is no assistant clerk-treasurer, the director general” after “assistant clerk-treasurer” in the second paragraph;

(3) by striking out the third paragraph.

73. Article 210 of the Code is replaced by the following article:

“**210.** Every municipality must have a director general, who is the chief officer of the municipality, and a clerk-treasurer.

If the council considers it expedient, it may appoint a single person to hold the offices of director general and clerk-treasurer.”

74. Article 212 of the Code is amended by adding the following paragraph at the end:

“(7) he shall send the Commission municipale du Québec or the Public Protector, as applicable, the information brought to his attention that could show that a wrongdoing, within the meaning of section 4 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1), has been committed or is about to be committed in relation to the municipality.”

75. Article 212.1 of the Code is amended by striking out the second paragraph.

76. Article 212.2 of the Code is repealed.

77. Article 212.3 of the Code is amended by replacing the first and second paragraphs by the following paragraphs:

“Every municipality may have an assistant director general and an assistant clerk-treasurer.

If the council considers it expedient, it may appoint a single person to hold the offices of assistant director general and assistant clerk-treasurer.”

78. Article 590 of the Code is amended by inserting “, or if his voting could violate a rule of the code of ethics and conduct of the members of the council of the municipality he represents” after “(chapter E-2.2)” in the first paragraph.

79. Article 618 of the Code is amended by replacing “However, if an” in the third paragraph by “However, if the Minister has not exercised the power provided for in article 624.1 and an”.

80. Article 620 of the Code is amended by replacing “and 108 to 108.6” in the first paragraph by “, 108 to 108.2 and 108.2.1 to 108.6”.

81. The Code is amended by inserting the following articles after article 624:

“624.1. If the municipalities that are parties to an agreement referred to in this division are in disagreement as to its renewal, the Minister may refer the dispute to mediation by the Commission municipale du Québec according to the procedure provided for in Division III.1 of the Act respecting the Commission municipale (chapter C-35).

“624.2. The Commission municipale du Québec shall send the Minister a copy of the mediation report and, if applicable, a copy of the agreement entered into by the parties.

624.3. If the municipalities have not entered into an agreement by the end of the mediation process and the situation, in the Minister’s opinion, jeopardizes the provision of an essential service, the Minister may, by order, renew the original agreement in whole or in part and impose any other condition the Minister considers necessary to maintain the service.

The Minister shall send a copy of the order to the clerk or clerk-treasurer of each municipality concerned.”

82. Article 711.19.1 of the Code is amended

(1) by inserting the following paragraph after the second paragraph:

“The costs incurred under the second paragraph shall be proportional to the nature and complexity of the judicial proceedings concerned.”;

(2) by adding the following sentence at the end of the third paragraph: “The municipality is also exempt from those obligations in the case of criminal proceedings, unless the proceedings are withdrawn or dismissed or the person is acquitted by a judgment that has become final.”

83. Article 711.19.2 of the Code is amended, in the first paragraph,

(1) by replacing “or accused in the penal or criminal proceedings” in subparagraph 3 by “in the penal proceedings”;

(2) by adding the following subparagraphs at the end:

“(4) the person, member of the council of the municipality, has been declared disqualified from holding that office;

“(5) the person, member of the council of the municipality, was the subject of a decision made by the Commission municipale du Québec in accordance with section 26 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1) and the decision

(a) suspended that person for 90 days or more; or

(b) was the subject of an application for judicial review presented by that person, which was dismissed.”

84. Article 966.2 of the Code is amended by inserting “established by the clerk-treasurer” after “rate” in paragraph 2.

85. Article 966.2.2 of the Code is amended by striking out the third paragraph.

86. Article 966.3 of the Code is amended by replacing “not later than 30 September following the last fiscal year to which the report pertains” in the third paragraph by “within 30 days after it is filed with the council”.

ACT RESPECTING THE COMMISSION MUNICIPALE

87. Section 8 of the Act respecting the Commission municipale (chapter C-35) is amended by adding the following sentence at the end of the first paragraph: “The Commission shall also investigate the administration of a municipality if the Minister so requests; in such a case, it has the same right of access to books and documents.”

88. The Act is amended by inserting the following section after section 8:

“**8.1.** The Minister may, where recommendations are made by the Commission at the conclusion of an investigation requested by the Minister under the first paragraph of section 8, ask the Commission to conduct, on the conditions determined by the Minister, the follow-up with regard to those recommendations.”

89. The Act is amended by inserting the following section after section 18:

“**19.** The president may designate, generally or specifically, from among the persons working within the Commission, those who are to be responsible for the application of sections 17.1 and 17.2 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1) and sections 20 to 22 and 36.3 to 36.7 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1).”

90. The Act is amended by inserting the following division after section 21:

“DIVISION II.1

“SUPPORT TO MUNICIPALITIES

“**21.1.** The Commission may, at the Minister’s request, intervene in a municipality facing difficulties that hinder its proper operation. The purpose of such an intervention by the Commission is to assist a municipality in the exercise of its functions.

A framework agreement entered into between the Minister and the Commission fixes the terms and conditions of such interventions.”

91. The Act is amended by inserting the following section after section 46.1:

“**46.2.** The Minister may, on the recommendation of the Commission or following a verification conducted under section 15 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), place a municipality under the control of the Commission to the extent provided for in paragraph *g* and *g.1* of section 48.

The Commission shall publish, in the *Gazette officielle du Québec*, a notice stating that the municipality has been placed under the control of the Commission, and the effective date thereof. It shall, in the same manner, publish a notice stating that the municipality has ceased to be under the control of the Commission.”

92. Section 47 of the Act is amended by replacing “The” by “Except in the cases provided for in section 46.2, the”.

93. Section 85 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(2.1) every intermunicipal management board;”.

94. Section 86 of the Act is amended by inserting “of intermunicipal management boards,” after “regional county municipalities,” in the first paragraph.

95. Section 86.6 of the Act is amended by striking out “that the Commission conducted for the fiscal year ended on the preceding 31 December” in the first paragraph.

96. Section 100.1 of the Act is amended by inserting the following paragraph after the first paragraph:

“The report shall also contain the following information relating to the disclosures and complaints received by the Commission under the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1):

- (1) the number of disclosures received;
- (2) the number of disclosures transferred to the Public Protector under the first paragraph of section 17.2 of that Act;
- (3) the number of disclosures whose processing or examination was put to an end under section 12 of that Act;
- (4) the number of undertaken, ongoing or concluded investigations;
- (5) the number of well-founded disclosures;

(6) the number of disclosures broken down according to the categories of wrongdoings set out in section 4 of that Act;

(7) the number of complaints received regarding reprisals;

(8) the number of well-founded complaints regarding reprisals;

(9) the number of times information was forwarded under the first three paragraphs of section 14 of that Act; and

(10) whether the time limits for the processing of disclosures were complied with.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

97. The Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by inserting the following section after section 28:

“**28.1.** Any person may, at a meeting of the council, record images or sounds by means of a technological device. The council may, in its internal management by-laws, make rules to prevent the use of technological devices from hampering the proper conduct of meetings.

Despite the first paragraph, the council may prohibit the recording of images or sounds if the video recording of each meeting is made available free of charge on the Community’s website or on any other website designated by resolution of the Community. The video recording must be so available from the working day following the day on which the meeting ended and for at least five years.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

98. The Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended by inserting the following section after section 20:

“**20.1.** Any person may, at a meeting of the council, record images or sounds by means of a technological device. The council may, in its internal management by-laws, make rules to prevent the use of technological devices from hampering the proper conduct of meetings.

Despite the first paragraph, the council may prohibit the recording of images or sounds if the video recording of each meeting is made available free of charge on the Community’s website or on any other website designated by resolution of the Community. The video recording must be so available from the working day following the day on which the meeting ended and for at least five years.”

MUNICIPAL POWERS ACT

99. Section 17.1 of the Municipal Powers Act (chapter C-47.1) is amended by replacing “at a wind farm or a hydro-electric power plant” in the first paragraph by “from a source of renewable energy. The enterprise may carry on any storage activity that is incidental to its production activities.”

100. Section 17.5 of the Act is amended by replacing “a wind farm with a generating capacity of 50 megawatts or a hydro-electric power plant with a generating capacity of 50 megawatts provided by hydraulic power in the domain of the State” by “electricity production equipment with a generating capacity of 50 megawatts and incidental storage equipment”.

101. Section 91 of the Act is amended by adding the following paragraph at the end:

“The Municipal Aid Prohibition Act (chapter I-15) does not apply to assistance granted under subparagraph 4 of the first paragraph to mitigate the economic consequences of the protection measures applicable near a municipal drinking water withdrawal facility.”

102. The Act is amended by inserting the following section after section 91:

“**91.0.1.** A local municipality may grant assistance, including in the form of a tax credit, to any social non-profit body that offers assistance or services to natural persons.”

103. Section 111 of the Act is amended by replacing “at a wind farm or at a hydro-electric power plant” in the first paragraph by “from a source of renewable energy. The enterprise may carry on any storage activity that is incidental to its production activities.”

104. Section 111.3 of the Act is amended by replacing “a wind farm with a generating capacity of 50 megawatts or a hydro-electric power plant with a generating capacity of 50 megawatts provided by hydraulic power in the domain of the State” by “electricity production equipment with a generating capacity of 50 megawatts and incidental storage equipment”.

ACT TO FACILITATE THE DISCLOSURE OF WRONGDOINGS
RELATING TO PUBLIC BODIES

105. Section 6 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1) is amended by replacing “the minister responsible for municipal affairs” in the last paragraph by “the Commission municipale du Québec”.

106. Section 12.1 of the Act is amended

(1) by replacing “to the minister responsible for municipal affairs” in the first paragraph by “to the Commission municipale du Québec”;

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

“However, if a disclosure concerns both a body referred to in paragraph 9.1 of section 2 and a body referred to in another paragraph of that section, the Public Protector and the Commission municipale du Québec must agree on the terms for processing the disclosure, unless the Commission or the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire is involved in the disclosure, in which case the Public Protector processes it alone.”;

(3) by replacing “the minister” in the third paragraph by “the Commission municipale du Québec”.

107. The heading of Chapter III.1 of the Act is amended by replacing “THE MINISTER RESPONSIBLE FOR MUNICIPAL AFFAIRS” by “THE COMMISSION MUNICIPALE DU QUÉBEC”.

108. Section 17.1 of the Act is amended

(1) by replacing “the minister responsible for municipal affairs” by “the Commission municipale du Québec”;

(2) by adding the following paragraph at the end:

“The Commission municipale du Québec must notify the minister responsible for municipal affairs if, after making recommendations to a public body, it considers that the public body has failed to take satisfactory measures within a reasonable time.”

109. Section 17.2 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“The Commission municipale du Québec sends the information relating to a disclosure to the Public Protector for processing in either of the following cases:

(1) the Commission considers that the disclosure does not pertain to the administration of a public body referred to in paragraph 9.1 of section 2 or to compliance with the Acts under the administration of the minister responsible for municipal affairs; or

(2) the Commission or the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire is involved in the disclosure.”;

(2) by replacing “the minister” in the second and third paragraphs by “the Commission municipale du Québec”.

II0. Section 29 of the Act is amended, in the second paragraph,

(1) by replacing “to the minister responsible for municipal affairs” by “to the Commission municipale du Québec”;

(2) by replacing “the minister conducts” and “the minister carries” by “it conducts” and “it carries”, respectively.

III. Section 32 of the Act is amended

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

“Any complaint regarding a reprisal that concerns a public body referred to in paragraph 9.1 of section 2 may be addressed, at the complainant’s choice, either to the Public Protector or to the Commission municipale du Québec, but the latter may not examine a complaint that concerns a disclosure involving the Commission or the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire and must transfer it to the Public Protector for examination. Once the examination is completed, the Public Protector or the Commission municipale du Québec submits recommendations, if any, to the highest ranking administrative official within the public body concerned and, if warranted by the circumstances, to the body’s board of directors and to any local municipality having ties with the body if the body is not a local municipality.”;

(2) by replacing “minister responsible for municipal affairs” in the last paragraph by “Commission municipale du Québec”.

II2. Section 34 of the Act is amended by replacing “the minister responsible for municipal affairs” in the first paragraph by “the Commission municipale du Québec”.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

II3. Section 20 of the Act respecting duties on transfers of immovables (chapter D-15.1) is amended

(1) by replacing “within 12 months after the date on which they began to live apart because of the breakdown of their union;” in subparagraph *d.1* of the first paragraph by “, as the case may be,

i. within 12 months after the date on which they began to live apart because of the breakdown of their union;

ii. within 30 days after the date of the summary of the agreements, addressing in particular the transfer of the immovable concerned, signed by a certified mediator;

iii. within 30 days after the date of the homologation of the agreement reached following family mediation, addressing in particular the transfer of the immovable concerned; or

iv. within 30 days after the date of the final judgment relating to the transfer of the immovable concerned.”;

(2) by adding the following paragraphs at the end:

“For the purposes of subparagraphs ii and iii of subparagraph *d.1* of the first paragraph, family mediation must have begun within 12 months after the date on which the former de facto spouses began to live apart because of the breakdown of their union and it must have a maximum duration of 24 months.

For the purposes of subparagraph iv of subparagraph *d.1* of the first paragraph, the proceeding leading to the final judgement relating to the transfer of the immovable concerned must have begun during the maximum period granted for mediation.”

ACT RESPECTING MUNICIPAL TAXATION

114. The Act respecting municipal taxation (chapter F-2.1) is amended by inserting the following section after section 14.1:

“**14.2.** Despite sections 14 and 14.1, the Minister may extend the period of application of the roll in force or of the next roll of one or more local municipalities in respect of which a single municipal body responsible for assessment has jurisdiction.

The Minister may exercise the power provided for in the first paragraph following a request, with reasons, made by the body if the latter shows the Minister that the work overload inherent in the simultaneous preparation of a certain number of rolls so warrants.

The request must be accompanied by the agreement of every local municipality concerned and must be the subject of a public notice. The notice must also indicate that any person may submit his objection to the request in writing to the Minister within 30 days after its publication and must indicate the place where the objection is to be addressed. The body shall transmit a copy of the notice to the Minister as soon as possible after its publication, with proof of its date of publication.

The Minister shall notify the body in writing of every objection received within the prescribed time.

If the Minister’s decision is affirmative, the Minister shall publish a notice of it in the *Gazette officielle du Québec*. The last fiscal year of the new period of application of the roll is then deemed to be the third fiscal year of application of the roll.

The power provided for in this section applies subject to section 81 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001).”

115. Section 208 of the Act is amended

(1) by replacing the sixth paragraph by the following paragraph:

“Where the value of an immovable referred to in any of paragraphs 3 or 13 to 17 of section 204 that is occupied by a person other than a person referred to in that section is less than \$200,000, the second and fifth paragraphs of this section do not apply. The same applies, notwithstanding section 2, where the value of the part thus occupied of an immovable referred to in any of those paragraphs is less than \$200,000. Those rules also apply in the case of an immovable referred to in the second sentence of the second paragraph.”;

(2) by striking out the seventh paragraph.

116. Section 243.1 of the Act is amended by replacing “ninth” in the first paragraph by “eighth”.

117. Section 254.1 of the Act is replaced by the following section:

“254.1. The amount referred to in section 254, in respect of an immovable referred to in the first paragraph of section 255 whose owner is the Société québécoise des infrastructures or a person mentioned in paragraph 2.1 of section 204 or in respect of a business establishment whose occupant is such a person, may not be paid unless the local municipality has sent a statement specifying the total amount of municipal taxes that would be payable in respect of the immovable, if it was taxable, to the person required to pay that amount.

The amount referred to in section 254, in respect of another immovable referred to in section 255, may not be paid unless the local municipality has produced a demand for payment on the form supplied by the person required to pay that amount and within the time limit prescribed by the regulation made under subparagraph *g* of subparagraph 2 of the first paragraph of section 262.

The amount referred to in the second paragraph may be modified only in the case of an alteration to the roll made under paragraph 1 of section 174, paragraph 1 of section 174.2 or section 182. In such a case, the forwarding, required under subparagraph 3 of the second paragraph of section 179, of a copy of the certificate of alteration concerning the immovable constitutes, in respect of the immovable, an application for alteration.”

118. Section 256 of the Act is amended

(1) by replacing “types of immovables or business establishments” in the first paragraph by “immovables or business establishments”;

(2) by replacing the third paragraph by the following paragraphs:

“For the purpose of calculating the amount payable under section 254 for a fiscal year in respect of an immovable referred to in any of those paragraphs, the aggregate taxation rate established for the preceding fiscal year under Division III of Chapter XVIII.1 or established according to the calculation rules prescribed by a regulation referred to in the first paragraph, if those rules are prescribed, and the non-taxable value of the immovable for the preceding fiscal year are used.

The rules for establishing the amount of money paid by the Government in respect of an immovable or business establishment contemplated in the first paragraph of section 255 whose owner or occupant is the State may be amended by the regulation referred to in the first paragraph.”

119. Section 261.3.1 of the Act is amended, in the third paragraph,

(1) by replacing “be greater than the percentage mentioned in the applicable paragraph of section 255, so as to take into account all or nearly all of” by “take into account”;

(2) by adding the following sentence at the end: “The percentage fixed by the Minister may not be greater than 100%.”

120. Section 262 of the Act is amended, in subparagraph 2 of the first paragraph,

(1) by inserting the following subparagraph after subparagraph *a*:

“(a.1) amend the rules for establishing the amount of money paid by the Government in respect of an immovable or business establishment referred to in the first paragraph of section 255 whose owner or occupant is the State;”;

(2) by replacing “types of immovables or of business establishments” in subparagraph *b* by “immovables or business establishments”;

(3) by striking out subparagraph *b.1*;

(4) by inserting the following subparagraph after subparagraph *b.1*:

“(c) prescribe the rules for calculating the aggregate taxation rate of a local municipality, for the purposes of section 210 or 255, which may differ from those provided for in Division III of Chapter XVIII.1;”;

(5) by striking out “in the case of changes made to the roll” in subparagraph *e*;

(6) by inserting the following subparagraph after subparagraph *g*:

“(h) determine the cases in which a summary of the roll, produced in accordance with the regulation made under subparagraph 1 of the first paragraph of section 263, stands in lieu of a demand for payment referred to in section 210 or 254.1;”.

**ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES,
DES RÉGIONS ET DE L’OCCUPATION DU TERRITOIRE**

121. Section 14 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1) is amended

(1) by replacing “subsection 1 of section 22 of the Act respecting the Commission municipale (chapter C-35) or” in the first paragraph by “under the first paragraph of section 8 or subsection 1 of section 22 of the Act respecting the Commission municipale (chapter C-35) or under”;

(2) by inserting the following sentence after the first sentence of the first paragraph: “The Minister may also, at any time, give instructions to order the council of a municipal body to comply with the provisions of an Act or regulation under the administration of the Minister or to send documents or information.”;

(3) by adding the following paragraph at the end:

“If the municipal body fails to comply with the instructions, the Minister may, as long as the default lasts, withhold any amount due to the body pursuant to an Act, a regulation or a program under the Minister’s responsibility.”

122. Section 17.8 of the Act is amended by striking out the last paragraph.

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

123. The Act respecting municipal territorial organization (chapter O-9) is amended by inserting the following section after section 210.29.2:

“**210.29.2.1.** Chapter VI.1 of Title I of the Act respecting elections and referendums in municipalities (chapter E-2.2) applies, for the financing of expenses related to the election of a warden and with the necessary modifications, to every regional county municipality in respect of which the by-law provided for in section 210.29.1 has effect.”

124. Section 30 of Schedule I to the Act is amended

(1) by replacing the first paragraph of section 659.2 by the following paragraphs:

“A regional county municipality may, in accordance with an agreement made with the Minister of Municipal Affairs, Regions and Land Occupancy and the Chief Electoral Officer,

(1) implement pilot projects for the organization and conduct of an election or a referendum in its territory or in an unorganized territory; and

(2) test new methods of signing a register or voting, during a procedure for registering qualified voters or a poll taking place in its territory or in an unorganized territory.

The agreement shall provide for its period of application if it is entered into for more than one election, referendum, registration procedure or poll.”;

(2) by replacing “new methods of voting” in the second paragraph of section 659.2 by “pilot projects or the new methods of signing a register or voting, as the case may be”.

**ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK
REGIONAL GOVERNMENT**

125. The Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1) is amended by inserting the following section after section 116:

“**116.1.** Any person may, at a sitting of the council, record images or sounds by means of a technological device. The council may, under section 116, make rules to prevent the use of technological devices from hampering the proper conduct of sittings.

Despite the first paragraph, the council may prohibit the recording of images or sounds if the video recording of each sitting is made available free of charge on the municipality’s website or on any other website designated by resolution of the municipality. The video recording must be so available from the working day following the day on which the sitting ended and for at least five years.”

126. The Act is amended by inserting the following section after section 263:

“**263.1.** Any person may, at a meeting of the board, record images or sounds by means of a technological device. The council may make rules to prevent the use of technological devices from hampering the proper conduct of meetings.

Despite the first paragraph, the council may prohibit the recording of images or sounds if the video recording of each meeting is made available free of charge on the Regional Government's website or on any other website designated by resolution of the Regional Government. The video recording must be so available from the working day following the day on which the meeting ended and for at least five years."

ACT TO ENSURE THE IMPLEMENTATION OF CERTAIN MEASURES
OF THE 2020–2024 PARTNERSHIP AGREEMENT BETWEEN THE
GOUVERNEMENT DU QUÉBEC AND THE MUNICIPALITIES

127. Sections 5 and 6 of the Act to ensure the implementation of certain measures of the 2020–2024 partnership agreement between the Gouvernement du Québec and the municipalities (2019, chapter 30) are repealed.

OTHER AMENDING PROVISIONS

128. Section 13 of Order in Council 841-2001 (2001, G.O. 2, 3660), respecting Ville de Saguenay, is amended

(1) by inserting "or any vacancy in that office" after "general election" in the first paragraph;

(2) by striking out the second paragraph.

129. The Order in Council is amended by inserting the following section after section 13:

"13.1. The term of office of the borough chair is two years and may be renewed.

If the office of the borough chair becomes vacant before the expiry of his or her term, a new borough chair must be designated as soon as possible for the remainder of the term."

130. Section 16 of Order in Council 850-2001 (2001, G.O. 2, 3695), respecting Ville de Sherbrooke, is amended

(1) by inserting "or any vacancy in that office" after "general election" in the first paragraph;

(2) by striking out the second paragraph.

131. The Order in Council is amended by inserting the following section after section 16:

"16.1. The term of office of the borough chair is two years and may be renewed.

If the office of the borough chair becomes vacant before the expiry of his or her term, a new borough chair must be designated as soon as possible for the remainder of the term.”

132. Unless the context indicates otherwise, in any Act and any regulation, excluding the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1), the terms “secretary-treasurer”, “secretary-treasurers” and “assistant secretary-treasurer”, when used in connection with a local municipality or a regional county municipality, are replaced by “clerk-treasurer”, “clerk-treasurers” and “assistant clerk-treasurer”, respectively.

Unless the context indicates otherwise, in any other document, a reference to “secretary-treasurer”, “secretary-treasurers” or “assistant secretary-treasurer”, where those terms concern a local municipality or a regional county municipality, is a reference to “clerk-treasurer”, “clerk-treasurers” or “assistant clerk-treasurer”, respectively.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

133. Despite the Municipal Aid Prohibition Act (chapter I-15), any local municipality may, by by-law, adopt a financial assistance program aimed at promoting the construction, renovation and annual leasing of rental dwellings used for residential purposes.

Any by-law referred to in the first paragraph must be approved by the Minister of Municipal Affairs and Housing.

The assistance under the program may not be used for dwellings that are leased in whole or in part for tourism purposes.

The program may apply to the entire territory of the municipality or with regard to certain sectors determined in the by-law and may also provide that only certain types of dwellings are eligible for financial assistance. The program must indicate, for each type of dwelling, the maximum amount of rent above which a dwelling is no longer eligible under the program.

The program must provide that a beneficiary of assistance for the construction and renovation of a dwelling must, except for a serious reason, preserve the rental and residential vocation of the dwelling for a minimum period of five years. The program must provide that the municipality may require a beneficiary who fails to meet that obligation to repay all or part of the financial assistance.

The program must provide for maximum rent increases during the first five years of leasing of a dwelling built with assistance under the program, and the cases in which and conditions on which those maximum increases are applicable.

The program must also prescribe the time limit for beginning and finishing the construction or renovation work, as applicable.

The eligibility period under the program is five years from 1 January 2022. However, the municipality may, by a by-law approved by the Minister of Municipal Affairs and Housing, extend the eligibility period by a period not exceeding five years.

The total financial assistance granted annually by the municipality under the program may not exceed 1% of the appropriations provided for in the municipality's budget for its operating expenses for the current fiscal year. The municipality may, by a by-law approved by the qualified voters, grant an annual amount of assistance exceeding that limit.

The financial assistance granted to a beneficiary under the program may take the form of a subsidy, loan or tax credit. It is granted for a period not exceeding five years or, in the case of a loan, 20 years.

To secure the performance of the obligations of a beneficiary under the program, and to protect the value and ensure the conservation of an immovable, the municipality may, among other things, acquire a hypothec or another real right, obtain revenues from the immovable or receive part of the appreciation in its value since the work was done.

134. Sections 64, 65, 165 and 171 of the Act respecting elections and referendums in municipalities (chapter E-2.2), as they read on 4 November 2021, continue to apply to municipal electoral proceedings under way on 5 November 2021.

135. For the purposes of the fourth paragraph of section 278.2 of the Act respecting elections and referendums in municipalities, enacted by section 5, for the 2025 and 2029 general municipal elections, a municipality must take into account the cost of the two most recent general elections, excluding the 2021 general election.

136. A person who, on 5 December 2021, is also a designated member of the board of directors of a French-language school service centre or an elected, appointed or designated member of the board of directors of an English-language school service centre becomes disqualified from holding office as a member of the council of a municipality.

137. Any office personnel member in office on the date of coming into force of the code of ethics and conduct applicable to the member and who has not yet participated in a professional development program referred to in section 15.3 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1), enacted by section 29, must participate in such a program not later than six months after that coming into force.

138. The amendments made by sections 66, 67, 82 and 83 of this Act apply, in the case of judicial proceedings under way on 5 November 2021, to expenses incurred from that date.

139. If, on 5 November 2021, the positions of director general and secretary-treasurer of a municipality are held by a single person in accordance with the second paragraph of article 210 of the Municipal Code of Québec (chapter C-27.1), as it reads on 4 November 2021, the council is deemed to have appointed a single person to hold the offices of director general and clerk-treasurer.

140. The Régie du bâtiment du Québec must, for the purpose of making a first regulation under paragraph 19.9.1 of section 185 of the Building Act (chapter B-1.1), enacted by section 44, publish the draft regulation in the *Gazette officielle du Québec* in accordance with section 8 of the Regulations Act (chapter R-18.1), not later than 1 March 2022.

141. Assistance granted by a local municipality under subparagraph 4 of the first paragraph of section 91 of the Municipal Powers Act (chapter C-47.1), before the coming into force of section 101, is not invalid for the sole reason that it contravenes the Municipal Aid Prohibition Act.

142. The disclosures, wrongdoings and complaints under examination by the Minister of Municipal Affairs, Regions and Land Occupancy under the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1) are, as of 1 April 2022, examined by the Commission municipale du Québec.

The Minister transfers to the Commission municipale the documents and records the Minister holds regarding those disclosures, wrongdoings and complaints.

143. Section 208 and the first regulation made under subparagraph 2 of the first paragraph of section 262 of the Act respecting municipal taxation (chapter F-2.1), as amended by sections 115 and 120, have effect with regard to any property assessment roll and, as applicable, any roll of rental values as of the municipal fiscal year determined by the Government.

If need be, the assessor alters the property assessment roll and, as applicable, the roll of rental values to include the changes resulting from the application of the first paragraph. The alterations made by the assessor are deemed to be made under section 174 or 174.2 of the Act respecting municipal taxation and have effect as of the first day of the municipal fiscal year determined in accordance with the first paragraph.

144. A regulation made under subparagraph 2 of the first paragraph of section 262 of the Act respecting municipal taxation to increase a percentage set out in the second, third or fourth paragraph of section 255 of that Act may not prescribe, for the purpose of calculating an amount paid for any of the municipal fiscal years 2022 to 2024, a percentage lower than the one set out in section 5 of the Act to ensure the implementation of certain measures of the 2020–2024 partnership agreement between the Gouvernement du Québec and the municipalities (2019, chapter 30), as it reads on 5 November 2021.

145. The report referred to in section 17.8 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) that concerns the fiscal year 2021–2022 must contain the information mentioned in the last paragraph of that section, as it reads on 31 March 2022.

146. This Act comes into force on 5 November 2021, except

- (1) sections 5 and 123, which come into force on 1 January 2022;
- (2) sections 22 to 26, 29 and 30, which come into force on 5 May 2022;
- (3) sections 41, 42, 58, 74, 96, 105 to 112 and 122, which come into force on 1 April 2022;
- (4) sections 53, 54 and 56, paragraph 2 of section 71 and sections 84, 115 to 120, 127, 143 and 144, which come into force on the date or dates to be set by the Government.

2021, chapter 32

AN ACT TO CREATE A COURT SPECIALIZED IN SEXUAL VIOLENCE AND DOMESTIC VIOLENCE

Bill 92

Introduced by Mr. Simon Jolin-Barrette, Minister of Justice

Introduced 15 September 2021

Passed in principle 22 September 2021

Passed 26 November 2021

Assented to 30 November 2021

Coming into force: 30 November 2021, except sections 3 and 4, which come into force on 30 November 2024 or an earlier date to be set by the Government

Legislation amended:

Act respecting legal aid and the provision of certain other legal services (chapter A-14)

Act respecting municipal courts (chapter C-72.01)

Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1)

Public Service Act (chapter F-3.1.1)

Courts of Justice Act (chapter T-16)

Regulations amended:

Regulation respecting the application of the Act respecting legal aid and the provision of certain other legal services (chapter A-14, r. 4)

Regulation respecting the selection procedure of candidates for the office of judge of the Court of Québec, municipal court judge and presiding justice of the peace (chapter T-16, r. 4.1)

Explanatory notes

This Act creates a court specialized in sexual violence and domestic violence in order to reserve a special procedure for proceedings involving such violence, including having the proceedings heard by the Division Specialized in Sexual Violence and Domestic Violence of the Court of Québec.

The Act empowers the Government to determine the types of proceedings to be heard by the Specialized Division as well as empowering the Minister of Justice to determine the judicial districts in which the specialized court is established and, as a result, where the Specialized Division may sit.

The Act provides for continuing education on the realities relating to sexual violence and domestic violence to persons who may intervene within the specialized court.

(cont'd on next page)

Explanatory notes (*cont'd*)

The Act entrusts the Conseil de la magistrature with establishing a professional development program on the realities relating to sexual violence and domestic violence, after consultation with the persons and bodies it considers appropriate.

Candidates for the office of judge are required to undertake to complete the professional development program if appointed. Retired judges from the Court of Québec and retired presiding justices of the peace must also have completed the program to be authorized to exercise judicial functions.

The Act provides for the Conseil de la magistrature to submit a report annually to the Minister on the implementation of the program and for the report to be then tabled in the National Assembly.

The Act grants the Minister the power to implement a pilot project in at least five judicial districts to establish a specialized court in order to reserve a special procedure for proceedings involving sexual violence or domestic violence. For that purpose, the Minister may establish a division within the Criminal and Penal Division of the Court of Québec called “Division Specialized in Sexual Violence and Domestic Violence” that hears all such proceedings. The Minister may determine the types of proceedings to be heard by the Specialized Division and the judicial districts in which it may sit.

The Act requires the Commission des services juridiques to set up a consultation service for persons who are victims of sexual violence or domestic violence. The consultation is no longer than four hours, although the Commission may, if circumstances warrant, grant extra hours.

The Act allows the Government to appoint no more than three Deputy Directors of Criminal and Penal Prosecutions on the recommendation of the Minister, one of whom is to be chosen from among criminal and penal prosecuting attorneys with at least 10 years’ practice as advocates.

Lastly, the Act makes transitional and final provisions.



Chapter 32

AN ACT TO CREATE A COURT SPECIALIZED IN SEXUAL VIOLENCE AND DOMESTIC VIOLENCE

[Assented to 30 November 2021]

AS sexual violence and domestic violence problems in society are widely prevalent and complex;

AS it is important that psychosocial and justice system actors act in a concerted manner to prevent and fight those problems;

AS respecting the rights of an accused, including the presumption of innocence, is one of the founding principles of the penal and criminal system;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. This Act is intended to rebuild trust in the justice system for persons who are victims of sexual violence or domestic violence and, for that purpose, to see that measures are taken so that persons wishing to do so may initiate and pursue a judicial process.

It is intended to ensure that psychosocial and judicial services offered to persons who are victims are integrated and adapted, that the physical premises are laid out in a safe and reassuring manner and that a sustained effort is made to reduce delays in processing files.

It is intended to ensure a special procedure for proceedings involving sexual violence or domestic violence and ensure the professional development of actors in those matters to reduce the risks of secondary victimization that would expose persons who are victims to trivialization of or a lack of sensitivity regarding the violence they have suffered.

It is intended to ensure that the special needs of persons who are victims of sexual violence or domestic violence are considered all along their journey, including during the judicial process.

It is intended to ensure that persons who are victims are supported by specialized and dedicated actors, and that their specialization is ensured through continuing education.

It is intended to ensure that support measures take into account the cultural and historic realities of First Nations and Inuit persons who are victims.

ACT RESPECTING MUNICIPAL COURTS

2. The Act respecting municipal courts (chapter C-72.01) is amended by inserting the following section after section 33:

“33.1. Any person who is a candidate for the office of judge shall undertake to complete, if appointed, the professional development program on the realities relating to sexual violence and domestic violence established by the Conseil de la magistrature.”

COURTS OF JUSTICE ACT

3. Section 80 of the Courts of Justice Act (chapter T-16) is amended by adding the following paragraph at the end:

“The Criminal and Penal Division shall include a division called “Division Specialized in Sexual Violence and Domestic Violence”.”

4. The Act is amended by inserting the following section after section 83:

“83.0.1. The court specialized in sexual violence and domestic violence is created everywhere in Québec in order to reserve a special procedure for proceedings involving sexual violence or domestic violence, as soon as a person who is a victim contacts a police department, so that

(1) all proceedings involving sexual violence or domestic violence are heard before the Division Specialized in Sexual Violence and Domestic Violence; and

(2) the special needs of persons who are victims and the singular context in which they find themselves are considered throughout the proceedings.

For the purposes of establishing the specialized court,

(1) the Government may, by regulation, determine the types of proceedings heard before the Division Specialized in Sexual Violence and Domestic Violence, which may vary on the basis of any distinction considered useful, in particular on the basis of the judicial districts;

(2) the Minister of Justice may, however, by order and after consulting the Court of Québec and the other partners from the justice system that the Minister considers appropriate, determine the judicial districts in which the court is to be gradually established and, as a result, where the Division Specialized in Sexual Violence and Domestic Violence may sit;

(3) the Director of Criminal and Penal Prosecutions must determine, in light of the facts and circumstances of a case, whether the alleged criminal offence involves sexual violence or domestic violence and, if such is the case and subject to the regulation made under subparagraph 1, refer the case to the Division Specialized in Sexual Violence and Domestic Violence;

(4) the Minister offers persons who are victims services that are integrated and adapted to their needs, which must include support measures, physical premises laid out in a safe and reassuring manner and coordination of the files, regardless of which division of the Court of Québec or Superior Court is to hear any proceeding;

(5) the Minister favours the handling of a proceeding by the same prosecutor at every stage; and

(6) the Minister is responsible for ensuring that the government departments and bodies concerned offer basic and specialized continuing education on the realities relating to sexual violence and domestic violence to persons who may intervene within the specialized court, in particular to defense attorneys, prosecutors, clerks, investigators, police officers, court personnel, interpreters and psychosocial workers; in order to offer such continuing education, the government departments and bodies consult the persons and bodies they consider appropriate on the basis of their experience, expertise, sensitivity or interest regarding those matters.

In the report prepared under section 16.1 of the Act respecting the Ministère de la Justice (chapter M-19), the Minister includes a section about the continuing education offered on the realities relating to sexual violence and domestic violence during the preceding year. That section includes, in particular, for each continuing education activity,

(1) its title, a description of its content, its duration and the dates on which it was offered;

(2) the department or body that offered the activity; and

(3) the number of persons who attended and their professional occupation.”

5. The Act is amended by inserting the following section after section 87:

“87.1. Any person who is a candidate for the office of judge shall undertake to complete, if appointed, the professional development program on the realities relating to sexual violence and domestic violence established by the Conseil de la magistrature.”

6. Section 93 of the Act is amended by adding the following paragraph at the end:

“To be authorized to exercise such functions, a retired judge must have completed the professional development program on the realities relating to sexual violence and domestic violence established by the Conseil de la magistrature.”

7. The Act is amended by inserting the following section after section 162:

“162.1. Any person who is a candidate for the office of presiding justice of the peace shall undertake to complete, if appointed, the professional development program on the realities relating to sexual violence and domestic violence established by the Conseil de la magistrature.”

8. Section 165.1 of the Act is amended by adding the following paragraph at the end:

“To be authorized to exercise such functions, a retired presiding justice of the peace must have completed the professional development program on the realities relating to sexual violence and domestic violence established by the Conseil de la magistrature.”

9. Section 257 of the Act is amended by adding the following paragraph at the end:

“In particular, the council shall establish a professional development program on the realities relating to sexual violence and domestic violence. For that purpose, the council shall consult the persons and bodies it considers appropriate on the basis of their experience, expertise, sensitivity or interest in connection with such matters.”

10. The Act is amended by inserting the following section after section 259:

“259.1. Not later than 31 March each year, the council shall submit a report to the Minister of Justice on the implementation, in the preceding year, of the professional development program on the realities relating to sexual violence and domestic violence.

For each professional development activity, the report shall include, in particular,

(1) its title, a description of its content, its duration and the dates on which it was held; and

(2) the number of judges and presiding justices of the peace who attended it.

The Minister shall table the report in the National Assembly within 15 days of receiving it if the Assembly is sitting or, if it is not sitting, within 15 days of resumption.”

ACT RESPECTING LEGAL AID AND THE PROVISION OF CERTAIN
OTHER LEGAL SERVICES

11. The Act respecting legal aid and the provision of certain other legal services (chapter A-14) is amended by inserting the following after the heading of Chapter III:

“DIVISION I

**“CONSULTATION SERVICE FOR PERSONS WHO ARE VICTIMS OF
SEXUAL VIOLENCE OR DOMESTIC VIOLENCE**

“83.0.1. The Commission shall ensure that a consultation service is available to persons who are victims of sexual violence or domestic violence, whether or not financially eligible for legal aid, so that they may receive, free of charge, a maximum of four hours of legal assistance on any issues of law in connection with the violence suffered.

The Commission may, if circumstances warrant, grant a person who is a victim extra hours.

“DIVISION II

**“SERVICES PROVIDED TO PERSONS TO ENSURE THEIR RIGHT TO
A FAIR TRIAL OR FOLLOWING THE ISSUE OF A COURT ORDER
CONCERNING THE DESIGNATION OF COUNSEL”.**

12. The Act is amended by replacing all occurrences of “this chapter” in sections 83.2, 83.3, 83.9, 83.16 and 83.18 by “this division”.

ACT RESPECTING THE DIRECTOR OF CRIMINAL AND PENAL
PROSECUTIONS

13. Section 5 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1) is amended

(1) by replacing the first paragraph by the following paragraph:

“The Government appoints no more than three Deputy Directors on the recommendation of the Minister of Justice. At least one of the Deputy Directors is chosen from among criminal and penal prosecuting attorneys with at least 10 years’ practice as advocates. The Government also determines the length of the Deputy Directors’ term, which may not be shorter than five years nor longer than seven. The Director defines the duties of the Deputy Directors.”;

(2) in the second paragraph,

(a) by replacing “The person recommended” by “A person recommended”;

(b) by replacing “a notice inviting criminal and penal prosecuting attorneys to apply” by “an invitation for applications”;

(3) by replacing “The Deputy Director” in the third paragraph by “A Deputy Director”.

14. Section 6.1 of the Act is amended

(1) by replacing “The Deputy Director” in the first paragraph by “A Deputy Director”;

(2) by replacing “the Deputy Director” in the second paragraph by “a Deputy Director”.

15. Section 7 of the Act is amended by replacing “the Deputy Director” by “the Deputy Directors”.

16. Sections 8 and 10 of the Act are amended by replacing all occurrences of “the Deputy Director” by “the Deputy Directors”.

17. Section 9 of the Act is replaced by the following section:

“**9.** If the Director is absent or unable to act, the Minister may designate a Deputy Director to act in that capacity for the period the Director is absent or unable to act.

If the office of Director is vacant following a resignation or otherwise, the Minister may designate a Deputy Director to act as interim Director for a period not exceeding 18 months.

The Deputy Director designated by the Minister under this section must be a criminal and penal prosecuting attorney with at least 10 years’ practice as an advocate.”

18. Sections 11, 16 and 25 of the Act are amended by replacing all occurrences of “the Deputy Director” and “or Deputy Director” by “a Deputy Director” and “or a Deputy Director”, respectively.

19. Schedule 1 to the Act is amended by replacing “d’adjoint au directeur” in the first paragraph in the French text by “de directeur adjoint”.

PUBLIC SERVICE ACT

20. Section 115 of the Public Service Act (chapter F-3.1.1) is amended by replacing “the Deputy Director” in subparagraph 3 of the first paragraph by “one of the Deputy Directors”.

REGULATION RESPECTING THE SELECTION PROCEDURE OF CANDIDATES FOR THE OFFICE OF JUDGE OF THE COURT OF QUÉBEC, MUNICIPAL COURT JUDGE AND PRESIDING JUSTICE OF THE PEACE

21. Schedule A to the Regulation respecting the selection procedure of candidates for the office of judge of the Court of Québec, municipal court judge and presiding justice of the peace (chapter T-16, r. 4.1) is amended by inserting the following paragraph before the last paragraph:

“I undertake to complete, if appointed, the professional development program on the realities relating to sexual violence and domestic violence established by the Conseil de la magistrature.”

REGULATION RESPECTING THE APPLICATION OF THE ACT RESPECTING LEGAL AID AND THE PROVISION OF CERTAIN OTHER LEGAL SERVICES

22. Section 97 of the Regulation respecting the application of the Act respecting legal aid and the provision of certain other legal services (chapter A-14, r. 4) is amended by inserting “Division II of” before “Chapter III”.

23. Section 100 of the Regulation is amended by replacing “with Chapter III” in paragraph 1 by “with Division II of Chapter III”.

24. Section 102 of the Regulation is amended by inserting “Division II of” before “Chapter III” in the introductory clause.

TRANSITIONAL AND FINAL PROVISIONS

25. The Minister of Justice must, by regulation, implement a pilot project in at least five judicial districts to establish a specialized court in order to reserve a special procedure for proceedings involving sexual violence or domestic violence as soon as a person who is a victim contacts a police department.

Within the context of the pilot project, which must be evaluated on an ongoing basis,

(1) the Minister may, by regulation, establish a division within the Criminal and Penal Division of the Court of Québec called “Division Specialized in Sexual Violence and Domestic Violence” that hears all proceedings involving sexual violence or domestic violence;

(2) the regulation under subparagraph 1 may, however, determine which types of proceedings are heard before the Specialized Division, which may vary on the basis of any distinction considered useful, in particular on the basis of judicial districts;

(3) the Minister may, by order and after consulting the Court of Québec and the other partners from the judicial system that the Minister considers appropriate, determine the judicial districts in which the Specialized Division may sit; such determination takes into account territorial and populational representativeness, physical facilities and the volume of proceedings;

(4) the Director of Criminal and Penal Prosecutions must determine, in light of the facts and circumstances of a case, whether the alleged criminal offence involves sexual violence or domestic violence and, if such is the case and subject to the regulation made under subparagraphs 1 and 2, refer the case to the Specialized Division;

(5) the Minister offers persons who are victims services that are integrated and adapted to their needs, which must include support measures, physical premises laid out in a safe and reassuring manner and coordination of the files, regardless of which division of the Court of Québec or Superior Court is to hear any proceeding;

(6) the Minister favours the handling of a proceeding by the same prosecutor at every stage;

(7) the Minister is responsible for ensuring that the government departments and bodies concerned offer basic and specialized continuing education on the realities relating to sexual violence and domestic violence to persons who may intervene within the specialized court, in particular to defense attorneys, prosecutors, clerks, investigators, police officers, court personnel, interpreters and psychosocial workers; in order to offer such continuing education, the government departments and bodies consult the persons and bodies they consider appropriate on the basis of their experience, expertise, sensitivity or interest regarding those matters; and

(8) the Minister must prepare the establishment of the permanent specialized court referred to in section 83.0.1 of the Courts of Justice Act (chapter T-16) and undertakes to establish it everywhere in Québec within two years after the end of the pilot project, unless exceptional circumstances warrant otherwise.

Every pilot project implemented under this section ends at the latest on 30 November 2024.

For the purposes of the evaluation required under the second paragraph, the Minister constitutes an advisory panel and appoints its members.

26. The Minister reports on the implementation of this Act not later than five years after its coming into force.

The report gives an account of whether the objectives provided for in section 1 have been attained.

The report is tabled in the National Assembly within 15 days or, if the Assembly is not in session, within 15 days of resumption.

27. The second paragraph of section 93 and the second paragraph of section 165.1 of the Courts of Justice Act, enacted by sections 6 and 8, respectively, do not apply to judges of the Court of Québec or to presiding justices of the peace who retired before 30 May 2022.

28. This Act comes into force on 30 November 2021, except sections 3 and 4, which come into force on 30 November 2024 or an earlier date to be set by the Government.

2021, chapter 33

AN ACT TO ENACT THE ACT RESPECTING THE MINISTÈRE DE LA CYBERSÉCURITÉ ET DU NUMÉRIQUE AND TO AMEND OTHER PROVISIONS

Bill 6

Introduced by Mr. Éric Caire, Minister for Government Digital Transformation

Introduced 28 October 2021

Passed in principle 10 November 2021

Passed 2 December 2021

Assented to 3 December 2021

Coming into force: 1 January 2022

Legislation amended:

Financial Administration Act (chapter A-6.001)

Public Administration Act (chapter A-6.01)

Act to establish a legal framework for information technology (chapter C-1.1)

Charter of Ville de Québec, national capital of Québec (chapter C-11.5)

Cities and Towns Act (chapter C-19)

Municipal Code of Québec (chapter C-27.1)

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (chapter C-37.02)

Executive Power Act (chapter E-18)

Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03)

Act respecting the laicity of the State (chapter L-0.3)

Act respecting the Ministère des Relations internationales (chapter M-25.1.1)

Government Departments Act (chapter M-34)

Act to ensure the occupancy and vitality of territories (chapter O-1.3)

Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2)

Act respecting the sharing of certain health information (chapter P-9.0001)

Act respecting health services and social services (chapter S-4.2)

Act to facilitate the public administration's digital transformation (chapter T-11.003)

Act respecting public transit authorities (chapter S-30.01)

Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1)

Act to amend the Act respecting the governance and management of the information resources of public bodies and government enterprises and other legislative provisions (2021, chapter 22)

(cont'd on next page)

Legislation enacted:

Act respecting the Ministère de la Cybersécurité et du Numérique (2021, chapter 33, section 1)

Legislation repealed:

Act respecting Infrastructures technologiques Québec (chapter I-8.4)

Regulations amended:

Règles sur les modalités de gestion administrative, financière et d'engagement de personnel et des commissions d'enquête instituées en vertu de la Loi sur les commissions d'enquête (chapter C-37, r. 1, French only)

Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1)

Regulation respecting contracts of the Chief Electoral Officer (chapter E-3.3, r. 6.1)

Règlement sur les contrats du Protecteur du citoyen (chapter P-32, r. 2, French only)

Explanatory notes

This Act establishes the Ministère de la Cybersécurité et du Numérique.

The Act prescribes the missions of the Minister of Cybersecurity and Digital Technology, in particular, the missions of instigating and coordinating state action in the areas of cybersecurity and digital technology, proposing general policy directions for those areas to the Government, determining the sectors of activities in which the Minister intends to act as a matter of priority and proposing to the Government measures to increase the efficiency of the fight against cyber attacks and cyber threats in Québec.

More specifically, the Act entrusts the Minister with the responsibilities currently conferred on Infrastructures technologiques Québec under its constituting Act, including that of providing public bodies with common technology infrastructure services and support system services and acting as a cloud broker. It entrusts the Minister with the functions of Chair of the Conseil du trésor as regards information resources, in particular with respect to digital transformation, information security and digital government data. It also entrusts the Minister and the Government with responsibilities as regards information resources currently conferred on the Conseil du trésor. It also provides that the Deputy Minister of Cybersecurity and Digital Technology acts as chief information officer.

The Act establishes the Cybersecurity and Digital Technology Fund, dedicated, in particular, to financing public bodies' common technology infrastructures and support systems, the services provided by the Minister and projects in the areas of cybersecurity and digital technology.

The Act amends the composition and the mandate of the harmonization committee provided for by the Act to establish a legal framework for information technology. It provides that the chief information officer chairs that committee and that an employee of the Ministère de la Justice who is a member of the Barreau du Québec or of the Chambre des notaires du Québec sits on the committee.

The Act repeals the Act respecting Infrastructures technologiques Québec. It contains amending, miscellaneous and transitional provisions, in particular, concerning the transfer of employees from Infrastructures technologiques Québec and from the Secrétariat of the Conseil du trésor.



Chapter 33

AN ACT TO ENACT THE ACT RESPECTING THE MINISTÈRE DE LA CYBERSÉCURITÉ ET DU NUMÉRIQUE AND TO AMEND OTHER PROVISIONS

[Assented to 3 December 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ENACTMENT OF THE ACT RESPECTING THE MINISTÈRE DE LA CYBERSÉCURITÉ ET DU NUMÉRIQUE

1. The Act respecting the Ministère de la Cybersécurité et du Numérique, the text of which appears in this chapter, is enacted.

“AN ACT RESPECTING THE MINISTÈRE DE LA CYBERSÉCURITÉ ET DU NUMÉRIQUE

“**CHAPTER I**

“**MINISTER OF CYBERSECURITY AND DIGITAL TECHNOLOGY**

“**1.** The mission of the Minister of Cybersecurity and Digital Technology is to instigate and coordinate state action in the areas of cybersecurity and digital technology.

The Minister proposes general policy directions in those areas to the Government, determines the sectors of activities in which the Minister intends to act as a matter of priority and advises the Government and public bodies. The Minister also proposes to the Government measures to increase the effectiveness of the fight against cyber attacks and cyber threats in Québec.

For the purposes of this Act, the bodies referred to in section 2 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) are public bodies.

“**2.** The Minister must set objectives and develop policies, strategies and programs to ensure the carrying out of the Minister’s mission. The Minister directs, coordinates and oversees the application of the objectives, policies, strategies and programs.

The Minister is responsible for the administration of the Acts assigned to the Minister and performs any other function assigned by the Government.

“3. The responsibilities of the Minister with regard to public bodies, which form the public administration for the purposes of this section, are the following:

(1) developing a set of means to offer individuals and enterprises quality digital services, ensuring as much as possible not to cause a digital divide;

(2) seeing to the optimal use of digital technologies in the delivery of public services;

(3) ensuring the development, implementation and deployment of the digital public administration initiative and the promotion and implementation of any measure furthering the adaptation of public services to digital public administration;

(4) ensuring the implementation of a strategy for the public administration’s digital transformation, including, as applicable, the implementation of any related plan, and assisting public bodies in implementing the strategy;

(5) coordinating the efforts of public bodies and supporting them in adopting optimal management practices with respect to information resources;

(6) ensuring that public bodies adopt the best cybersecurity practices;

(7) ensuring government coordination in matters of information security and establishing targets applicable to all public bodies to measure their performance in strategic, tactical and operational terms, as well as government efficiency in addressing threats, vulnerabilities and incidents involving information security;

(8) establishing information security requirements applicable to public bodies and ordering them, when required, to implement those requirements to ensure the protection of their information assets and the information such assets hold; and

(9) establishing the governance framework for information resource projects of government-wide interest and ensuring the development of related technological solutions.

“4. The Minister provides public bodies with common technology infrastructure services and support system services capable of, among other things, supporting such bodies in the exercise of their functions and in their delivery of services so as to promote their digital transformation.

The Minister pools and develops in-house expertise on common technology infrastructures. The Minister contributes to enhancing digital information security within public bodies and the availability of services to individuals and enterprises through the increased use of secure, high-performance shared technology infrastructures within such bodies.

The Minister determines, in writing, the offer of common technology infrastructure services and support system services provided by the Minister. The Minister describes the services and determines their nature and extent as well as any other conditions. The Minister publishes the list of services provided on the website of their department as well as any amendment to the list, within a reasonable time.

“5. For the purposes of section 4, the Minister must, more specifically,

(1) ensure that the common technology infrastructure services and support system services under the Minister’s responsibility are accessible;

(2) ensure that the Minister’s services meet public bodies’ needs, taking into account government priorities and the portfolio of priority projects, and ensure the development of those services;

(3) seek to optimize the design, execution, maintenance, operation and development costs of the Minister’s services so as to improve their efficiency and effectiveness with respect to performance objectives and contribute to government-wide savings;

(4) establish customer relationship management processes to support public bodies using the Minister’s services and measure their level of satisfaction with respect to the services provided;

(5) see to it that the standards conducive to ensuring the confidentiality, integrity and availability of the public body information the Minister keeps are complied with and maintained, in particular by putting security measures in place; and

(6) contribute to the emergence of exemplary and innovative technology management practices in collaboration with the various stakeholders in the information technology community.

“6. The Minister acts as cloud broker for public bodies by making cloud offerings available by type of good or service.

For that purpose, the Minister must prepare a catalogue of cloud offerings designed to meet the bodies’ needs and assist them in such matters.

“7. The Minister may provide the services referred to in section 4 and make available the offerings referred to in section 6 to any other person or entity designated by the Government.

“8. In exercising his or her functions, the Minister may, in particular,

(1) enter into agreements with any person, association, partnership or body;

(2) enter into agreements, in accordance with the applicable legislative provisions, with a government other than that of Québec or a department or body of such a government, or with an international organization or a body of such an organization;

(3) conduct or commission consultations, research, studies and analyses; and

(4) grant, on the conditions the Minister determines, financial or technical assistance.

“9. If the Minister considers it expedient, the Minister may establish a committee of experts to advise the Minister in the areas of cybersecurity or digital technology.

The committee is made up of persons appointed by the Minister who have expertise, experience and a marked interest in the area concerned.

The members of such a committee are not remunerated, except in the cases, on the conditions and to the extent that may be determined by the Government. They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

“10. The Minister determines the tariff of fees as well as the other forms of remuneration payable for the services he or she provides, including those for the acquisition of goods necessary for the provision of the services. The tariff and other forms of remuneration may vary according to the service provided or the clientele served.

The above forms of remuneration require the approval of the Conseil du trésor.

The Minister publishes on the Minister’s department’s website, within a reasonable time, the rate schedule and any amendment to it.

“CHAPTER II

“MINISTÈRE DE LA CYBERSÉCURITÉ ET DU NUMÉRIQUE

“11. The Ministère de la Cybersécurité et du Numérique is under the direction of the Minister of Cybersecurity and Digital Technology.

“12. The Government appoints a Deputy Minister of Cybersecurity and Digital Technology in accordance with the Public Service Act (chapter F-3.1.1).

“13. Under the Minister’s direction, the Deputy Minister administers the department.

In addition, the Deputy Minister performs any other function assigned by the Government or the Minister.

“14. The Deputy Minister has the Minister’s authority in the exercise of his or her functions.

“15. The Deputy Minister may, in writing and to the extent the Deputy Minister specifies, delegate the exercise of the Deputy Minister’s functions to a public servant or to the holder of a position.

The Deputy Minister may, in the instrument of delegation, authorize the subdelegation of the functions the Deputy Minister specifies; in such a case, the Deputy Minister identifies the public servant or holder of a position to whom they may be subdelegated.

“16. The personnel of the department consists of the public servants required for the exercise of the Minister’s functions; the public servants are appointed under the Public Service Act.

The Minister determines those public servants’ duties if they are not determined by law or by the Government.

“17. The Minister’s or Deputy Minister’s signature gives authority to any document emanating from the department.

No instrument, document or writing is binding on the Minister or may be attributed to the Minister unless it is signed by the Minister, the Deputy Minister, a member of the personnel of the department or a holder of a position but, in the latter two cases, only to the extent determined by regulation of the Minister.

“18. The Minister may, by regulation and on the conditions the Minister determines, allow a signature to be affixed by means of an automatic device or by means of any other information technology-based process.

“19. A document or copy of a document emanating from the department or forming part of its records, signed or certified true by a person referred to in the second paragraph of section 17, is authentic.

“CHAPTER III

“CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

“20. The Cybersecurity and Digital Technology Fund is established under the Minister’s responsibility.

“21. The Fund is dedicated to

(1) financing public bodies’ common technology infrastructures and support systems;

- (2) financing the services offered or provided by the Minister;
- (3) financing projects or activities in the area of cybersecurity or digital technology; and
- (4) paying any financial assistance granted under this Act.

The financing of a common technology infrastructure or support system may cover its design, execution, maintenance, development and operation.

“22. The following are credited to the Fund:

- (1) the sums collected by the Minister for the services the Minister provides, including those for acquisition of the goods necessary for the provision of the services;
- (2) the sums transferred to it by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);
- (3) the sums transferred to it by a minister or by a budget-funded body listed in Schedule 1 to the Financial Administration Act out of the appropriations granted for that purpose by Parliament;
- (4) the gifts, legacies and other contributions paid into the Fund to further the achievement of its purposes; and
- (5) the interest earned on the sums credited to the Fund.

“23. The sums required to pay any expense needed to finance or pay the elements specified in section 21, excluding the Minister’s administrative expenses, are debited from the Fund.

“24. Any surpluses accumulated by the Fund are transferred to the general fund on the dates and to the extent determined by the Government.

“25. The Auditor General audits the Fund’s books and accounts each year and whenever ordered by the Government.”

CHAPTER II

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

2. Schedule 1 to the Financial Administration Act (chapter A-6.001) is amended by striking out “Infrastructures technologiques Québec”.

PUBLIC ADMINISTRATION ACT

3. Section 21 of the Public Administration Act (chapter A-6.01) is amended, in the first paragraph,

(1) by striking out “or, as applicable, Infrastructures technologiques Québec”;

(2) by replacing “conferred on them by, respectively, the Act respecting the Centre d’acquisitions gouvernementales (chapter C-7.01) and the Act respecting Infrastructures technologiques Québec (chapter I-8.4) and which they may not” by “conferred on it by the Act respecting the Centre d’acquisitions gouvernementales (chapter C-7.01) and which it may not”.

4. Section 77.1 of the Act is amended

(1) by striking out subparagraphs 1, 2 and 6 to 6.5 of the first paragraph;

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

“For the purposes of this section, the bodies referred to in the second paragraph of section 4 of the Act respecting the Centre d’acquisitions gouvernementales (chapter C-7.01) are public bodies.”

ACT TO ESTABLISH A LEGAL FRAMEWORK FOR INFORMATION TECHNOLOGY

5. Sections 1, 8, 12, 15 and 50 of the Act to establish a legal framework for information technology (chapter C-1.1) are amended by striking out “technical”.

6. The heading of Division I of Chapter IV of the Act is amended by replacing “TECHNICAL SYSTEMS, NORMS AND STANDARDS” by “SYSTEMS, NORMS, STANDARDS AND OTHER ELEMENTS FOR THE USE OF TECHNOLOGY”.

7. Section 63 of the Act is amended

(1) in the first paragraph,

(a) by striking out “technical processes,”;

(b) by replacing “and standards” by “and standards and other elements for the use of technologies”;

(c) by replacing “Government” by “Minister”;

(d) by replacing “Bureau de normalisation du Québec” by “chief information officer”;

(2) in the second paragraph,

(a) by replacing “a representative of the Bureau de normalisation du Québec. The” by “the chief information officer. An employee of the Ministère de la Justice who is designated for this purpose by the Minister of Justice and who is a member of the Barreau du Québec or the Chambre des notaires du Québec also sits on the committee. The”;

(b) by replacing “Bureau” by “Ministère de la Cybersécurité et du Numérique”;

(3) by adding the following paragraph at the end:

“The chief information officer may, for the purposes of the second paragraph, designate a substitute.”

8. Section 64 of the Act is amended

(1) by replacing “harmonization committee is to examine” in the introductory clause by “committee for the harmonization of systems, norms and standards and other elements for the use of technologies is to examine or determine”;

(2) by striking out “technical” in paragraph 1;

(3) by striking out paragraph 6;

(4) by adding the following paragraph at the end:

“The functions of the committee also include the following:

(1) making recommendations to the Minister respecting the administration of the Act; and

(2) carrying out any other mandate entrusted by the Government or the Minister.”

9. Section 65 of the Act is amended

(1) in the first paragraph,

(a) by replacing “shall develop” by “may develop”;

(b) by inserting “or any other document” after “guidelines”;

(2) by replacing “guidelines shall determine the common technical standards selected, such as” by “guidelines or other documents shall determine the systems, norms and standards and other elements selected for the use of technologies, such as, in particular,” in the second paragraph;

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

“The guidelines and other documents are published and updated on the website designated by the Minister.”

10. Section 66 of the Act is amended by replacing the first paragraph by the following paragraph:

“The chief information officer must report every two years to the Minister on the proceedings of the committee and on the voluntary implementation of the guidelines and other documents.”

11. Section 67 of the Act is amended by inserting “or other documents” after “guidelines”.

12. Section 68 of the Act is amended by replacing “technical process, norm or standard” in the introductory clause by “system, norm, standard or other element for the use of technologies”.

13. Section 104 of the Act is replaced by the following section:

“104. The Minister of Cybersecurity and Digital Technology is responsible for the administration of this Act, except sections 5 to 16, 22, 27, 31, 33, 36, 37, 39, 61 and 62, for which the Government designates the minister responsible for their administration.”

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

14. Section 43 of Schedule C to the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is amended

(1) by replacing “Infrastructures technologiques Québec or with a department that is not required to call on the Centre’s services or on those of Infrastructures technologiques Québec” in the first paragraph by “the Minister of Cybersecurity and Digital Technology or another minister who is not required to call on the Centre’s services or on those of the Minister of Cybersecurity and Digital Technology”;

(2) by replacing “, to Infrastructures technologiques Québec or to a department” in the second paragraph by “or to a minister”;

(3) by replacing “, Infrastructures technologiques Québec or a department” in the third paragraph by “or by a minister”.

CITIES AND TOWNS ACT

15. Section 29.9.2 of the Cities and Towns Act (chapter C-19) is amended

(1) by replacing “Infrastructures technologiques Québec or to a department that is not required to call on the Centre’s services or on those of Infrastructures technologiques Québec” in the first paragraph by “the Minister of Cybersecurity and Digital Technology or another minister who is not required to call on the Centre’s services or on those of the Minister of Cybersecurity and Digital Technology”;

(2) by replacing “, Infrastructures technologiques Québec or a department” in the third paragraph by “or by a minister”.

MUNICIPAL CODE OF QUÉBEC

16. Article 14.7.2 of the Municipal Code of Québec (chapter C-27.1) is amended

(1) by replacing “Infrastructures technologiques Québec or to a department that is not required to call on the Centre’s services or on those of Infrastructures technologiques Québec” in the first paragraph by “to the Minister of Cybersecurity and Digital Technology or to another minister who is not required to call on the Centre’s services or on those of the Minister of Cybersecurity and Digital Technology”;

(2) by replacing “, Infrastructures technologiques Québec or a department” in the third paragraph by “or by a minister”.

EXECUTIVE POWER ACT

17. Section 4 of the Executive Power Act (chapter E-18) is amended by inserting the following subparagraph after subparagraph 8 of the first paragraph:

“(9) a Minister of Cybersecurity and Digital Technology;”.

ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

18. Section 5 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) is amended by replacing “Conseil du trésor” by “Minister of Cybersecurity and Digital Technology”.

19. Section 6 of the Act is replaced by the following section:

“**6.** The Deputy Minister of the Ministère de la Cybersécurité et du Numérique acts as chief information officer.”

20. Section 7 of the Act is amended, in the first paragraph,

(1) by replacing “Chair of the Conseil du trésor” in subparagraph 0.1 by “Minister”;

(2) by replacing “Chair of the Conseil du trésor and the Conseil du trésor” in subparagraph 2 by “Minister”;

(3) by replacing subparagraph 3 by the following subparagraph:

“(3) proposing to the Minister an investment and expenditure plan, described in section 16.1, for the information resources of public bodies and any other planning document requested by the Minister;”;

(4) by replacing “Chair of the Conseil du trésor” in subparagraphs 7 and 10 by “Minister”.

21. Section 12.1 of the Act is amended

(1) by replacing paragraph 0.1 by the following subparagraph:

“(0.1) recommending to the Minister the common technology infrastructure services and support system services that the Minister could provide;”;

(2) by replacing “Conseil du trésor” in paragraphs 1 and 2 by “Minister”.

22. Section 12.5 of the Act is amended

(1) by replacing “Chair of the Conseil du trésor” by “Minister”;

(2) by replacing “secretariat of the Conseil du trésor” by “Ministère de la Cybersécurité et du Numérique”.

23. Section 12.6 of the Act is amended

(1) in paragraph 2,

(a) by replacing “to the Conseil du trésor” by “to the Minister”;

(b) by striking out “recommending to the Chair of the Conseil du trésor” and “performance”;

(2) by replacing “Conseil du trésor” in paragraph 3 by “Minister”;

(3) in paragraph 6,

(a) by replacing “Chair of the Conseil du trésor” by “Minister”;

(b) by striking out “performance”;

(4) by replacing “Chair of the Conseil du trésor” in paragraph 7 by “Minister”.

24. Section 16.1 of the Act is amended, in the first paragraph,

(1) by replacing “chief information officer” in the introductory clause by “Minister”;

(2) by replacing “master plans” in subparagraph 1 by “strategies referred to in paragraph 1 of section 13”;

(3) by replacing “Conseil du trésor” in subparagraph 3 by “Government”.

25. Section 16.2 of the Act is amended

(1) by replacing the first paragraph by the following paragraphs:

“A public body must comply with the project management conditions and procedures determined by the Government, on a proposal of the Minister and on the recommendation of the Chair of the Conseil du trésor, relating to the stages a project must go through and the required opinions and authorizations. The Government also determines the types of projects that must be authorized and the authority responsible for authorizing a project or a phase of a project, which authorization may vary according to the costs of the project, its complexity and the risks it involves.

Such a body must also comply with the conditions and procedures determined by the Minister concerning the criteria to be considered for granting authorizations and for project follow-up. Those conditions and procedures may, in particular, pertain to the type of documents to be produced, their required content and form, and the deadlines by which they must be sent.”;

(2) by replacing the last two paragraphs by the following paragraph:

“The Government may also allow the decision-making authority to delegate its power of authorization.”

26. Section 16.3 of the Act is amended by replacing “Conseil du trésor” in the first paragraph by “Government”.

27. Section 22 of the Act is amended

(1) by replacing “Conseil du trésor may, on the recommendation of the chief information officer and under the conditions it determines, confer on Infrastructures technologiques Québec or on another public body the Conseil du trésor” in the first paragraph by “Government may, on the recommendation of the Minister and under the conditions it determines, confer on a public body the Government”;

(2) by replacing “Conseil du trésor” in the second paragraph by “Government”.

28. Section 22.1 of the Act is amended, in the first paragraph,

(1) by replacing “Conseil du trésor” in the introductory clause by “Minister”;

(2) by replacing “Infrastructures technologiques Québec or of another” in subparagraph 1 by “the Minister or of a”.

29. Section 22.4 of the Act is replaced by the following section:

“**22.4.** The Minister makes any recommendations the Minister may have to the minister responsible for the body being audited. The ministers may jointly require the public body to take corrective measures, conduct any appropriate follow-up or comply with any other measure they determine, including oversight or support measures. The ministers may also jointly recommend to the authority responsible for authorizing a project or a phase of a project the suspension or termination of the project. All or part of the amount intended for such a body may also be retained or cancelled by the minister responsible, on the recommendation of the Conseil du trésor.”

30. Section 48 of the Act is replaced by the following section:

“**48.** The Minister of Cybersecurity and Digital Technology is responsible for the administration of this Act.”

31. In any other provision of the Act, except in the provisions of sections 44 and 45, the expressions “Chair of the Conseil du trésor” and “Conseil du trésor” are replaced by “Minister”.

ACT RESPECTING INFRASTRUCTURES TECHNOLOGIQUES QUÉBEC

32. The Act respecting Infrastructures technologiques Québec (chapter I-8.4) is repealed.

ACT RESPECTING THE LAICITY OF THE STATE

33. Schedule II to the Act respecting the laicity of the State (chapter L-0.3) is amended by striking out “, Infrastructures technologiques Québec” in paragraphs 6 and 8.

ACT RESPECTING THE MINISTÈRE DES RELATIONS INTERNATIONALES

34. Section 30 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1) is amended by replacing “Act respecting Infrastructures technologiques Québec (chapter I-8.4)” by “Act respecting the Ministère de la Cybersécurité et du Numérique (2021, chapter 33, section 1)”.

GOVERNMENT DEPARTMENTS ACT

35. Section 1 of the Government Departments Act (chapter M-34) is amended by inserting the following subparagraph after subparagraph 5 of the first paragraph:

“(6) the Ministère de la Cybersécurité et du Numérique;”.

ACT TO ENSURE THE OCCUPANCY AND VITALITY OF TERRITORIES

36. Section 4 of the Act to ensure the occupancy and vitality of territories (chapter O-1.3) is amended by striking out “Infrastructures technologiques Québec,” in paragraph 2.

ACT TO MODIFY THE ORGANIZATION AND GOVERNANCE OF THE HEALTH AND SOCIAL SERVICES NETWORK, IN PARTICULAR BY ABOLISHING THE REGIONAL AGENCIES

37. Section 151 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2) is amended by striking out “by the Conseil du trésor” in the third paragraph.

ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

38. Section 4 of the Act respecting the sharing of certain health information (chapter P-9.0001) is amended by replacing “defined by the health and social services network information officer and approved by the Conseil du trésor” in the introductory clause of the first paragraph by “defined and approved”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

39. Section 520.2 of the Act respecting health services and social services (chapter S-4.2) is amended, in the first paragraph,

(1) by striking out “by the Conseil du trésor”;

(2) by replacing “chair of the Conseil du trésor” by “Minister of Cybersecurity and Digital Technology”.

ACT TO FACILITATE THE PUBLIC ADMINISTRATION’S DIGITAL TRANSFORMATION

40. Section 2 of the Act to facilitate the public administration’s digital transformation (chapter T-11.003) is amended by replacing “Conseil du trésor” by “Government”.

41. Section 5 of the Act is amended by replacing “Chair of the Conseil du trésor” in the second paragraph by “Minister”.

42. Section 10 of the Act is amended by replacing all occurrences of “Chair of the Conseil du trésor” in the first and second paragraphs by “Minister”.

43. Section 12 of the Act is amended by replacing “Chair of the Conseil du trésor” by “Minister of Cybersecurity and Digital Technology”.

ACT TO AMEND THE ACT RESPECTING THE GOVERNANCE AND
MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC
BODIES AND GOVERNMENT ENTERPRISES AND OTHER
LEGISLATIVE PROVISIONS

44. Section 26 of the Act to amend the Act respecting the governance and management of the information resources of public bodies and government enterprises and other legislative provisions (2021, chapter 22) is amended by replacing “by the Chair of the Conseil du trésor” by “by the Minister of Cybersecurity and Digital Technology”.

CHAPTER III

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

45. The expression “Infrastructures technologiques Québec” is replaced by “Minister of Cybersecurity and Digital Technology” wherever it appears in the following provisions, with the necessary modifications:

- (1) sections 29.12.2 and 573.3.2 of the Cities and Towns Act (chapter C-19);
- (2) articles 14.18 and 938.2 of the Municipal Code of Québec (chapter C-27.1);
- (3) section 114 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01);
- (4) section 107 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02);
- (5) section 104 of the Act respecting public transit authorities (chapter S-30.01);
- (6) sections 207.1 and 358.5 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1);
- (7) section 8 of the Règles sur les modalités de gestion administrative, financière et d’engagement de personnel et des commissions d’enquête instituées en vertu de la Loi sur les commissions d’enquête (chapter C-37, r. 1, French only);

(8) section 48 of the Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1);

(9) section 58.1 of the Regulation respecting contracts of the Chief Electoral Officer (chapter E-3.3, r. 6.1), introduced by the Regulation to amend the Regulation respecting contracts of the Chief Electoral Officer, approved on 10 June 2021 by Decision 2162-2 of the Office of the National Assembly;

(10) sections 69 and 102 of the Règlement sur les contrats du Protecteur du citoyen (chapter P-32, r. 2, French only).

46. The Minister of Cybersecurity and Digital Technology replaces Infrastructures technologiques Québec; the former acquires the latter's rights and assumes its obligations.

47. The Minister replaces the Chair of the Conseil du trésor with respect to the functions entrusted to the Minister by this Act; the Minister acquires the Chair's rights and assumes the Chair's obligations.

48. The assets and liabilities of the Government Infrastructure and Digital Services Fund are transferred to the Cybersecurity and Digital Technology Fund established by section 20 of the Act respecting the Ministère de la Cybersécurité et du Numérique (2021, chapter 33, section 1), enacted by section 1 of this Act.

49. The expenditure and investment estimates for the Cybersecurity and Digital Technology Fund, set out in Schedule I, are approved for the fiscal year 2021–2022. The estimates take into account the amounts unused on 31 December 2021 in the expenditure and investment estimates for the Government Infrastructure and Digital Services Fund approved in accordance with section 48 of the Financial Administration Act (chapter A-6.001) for that fiscal year.

50. The first audit under section 25 of the Act respecting the Ministère de la Cybersécurité et du Numérique, enacted by section 1 of this Act, covers the period from 1 January 2022 to 31 March 2023.

51. Until 31 March 2022, out of the sums credited to the general fund, the Chair of the Conseil du trésor pays, out of the appropriations granted to the Chair by Parliament, the sums required with respect to the functions entrusted to the Minister of Cybersecurity and Digital Technology by this Act, out of the “Conseil du trésor—Administration gouvernementale” portfolio in the Expenditure Budget for the 2021–2022 fiscal year.

If necessary, the sums lacking for the provision for the functions entrusted to the Minister by this Act during the fiscal year 2021–2022 are taken out of the Consolidated Revenue Fund.

52. The employees of Infrastructures technologiques Québec become without further formality employees of the Ministère de la Cybersécurité et du Numérique, except those who exercise their functions within the communications directorate, who become employees of the Ministère du Conseil exécutif, and those who belong to the class of positions of advocate and notary within the legal affairs directorate of Infrastructures technologiques Québec or to the class of positions of legal manager within the same directorate, who become employees of the Ministère de la Justice.

The same applies to the employees of the Sous-secrétariat du dirigeant principal de l'information et de la transformation numérique of the Secrétariat of the Conseil du trésor assigned to functions related to those entrusted to the Minister by this Act.

53. The records, archives and other documents of Infrastructures technologiques Québec become the records, archives and documents of the Ministère de la Cybersécurité et du Numérique.

The same applies to the records, archives and other documents of the Secrétariat of the Conseil du trésor with respect to the functions entrusted to the Minister under this Act.

54. The Attorney General of Québec becomes, without continuance of suit, a party to all proceedings to which Infrastructures technologiques Québec was a party.

55. The Minister provides, without interruption, the services that, on 31 December 2021, were provided by Infrastructures technologiques Québec, including the required services referred to by an order made under section 22.1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03).

56. Until the coming into force of the first decision of the Minister made in accordance with the third paragraph of section 4 of the Act respecting the Ministère de la Cybersécurité et du Numérique, enacted by section 1 of this Act, the offer of services provided by the Minister are those determined by the Conseil du trésor in accordance with the third paragraph of section 3 of the Act respecting Infrastructures technologiques Québec (chapter I-8.4).

57. Until the coming into force of an order made in accordance with section 7 of the Act respecting the Ministère de la Cybersécurité et du Numérique, enacted by section 1 of this Act, persons or entities other than public bodies to whom or which the Minister may provide services are those designated by the Chair of the Conseil du trésor, in accordance with section 6 of the Act respecting Infrastructures technologiques Québec.

58. Tariffs and other forms of remuneration applicable to public bodies for services provided by Infrastructures technologiques Québec and in force on 31 December 2021 continue to apply with respect to the services provided by the Minister until the date of coming into force of the first rate schedule in accordance with section 10 of the Act respecting the Ministère de la Cybersécurité et du Numérique, enacted by section 1 of this Act.

59. Persons and bodies other than the public bodies that, on 31 December 2021, were served by Infrastructures technologiques Québec continue to be served in the same manner by the Minister, with no obligation on the part of such persons and bodies to use the Minister's services.

60. Calls for tenders published on 31 December 2021 in the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (chapter C-65.1), under the responsibility of Infrastructures technologiques Québec, are continued under the Minister's responsibility, without interruption.

61. The information resource projects referred to in Order in Council 511-2020 dated 13 May 2020 and Order in Council 596-2020 dated 10 June 2020 continue under the same conditions, under the aegis of the Minister.

62. Information resource projects that have not been completed and are designated as being of government-wide interest by the Conseil du trésor on 31 December 2021 are deemed to be so designated by the Government in accordance with section 16.3 of the Act respecting the governance and management of the information resources of public bodies and government enterprises, as amended by section 26 of this Act.

63. The provisions of a regulation made under section 14 or 15 of the Act respecting Infrastructures technologiques Québec continue to apply, with the necessary modifications, to the Ministère de la Cybersécurité et du Numérique and remain in force until they are replaced or repealed by a regulation made under the second paragraph of section 17 or section 18 of the Act respecting the Ministère de la Cybersécurité et du Numérique, enacted by section 1 of this Act.

64. The policy directions, the standards, the directives and the terms and conditions made or determined by the Conseil du trésor under any of sections 16, 16.2, 20 or 21 of the Act respecting the governance and management of the information resources of public bodies and government enterprises and in force on 31 December 2021, are deemed to have been made or determined by the Minister until they are replaced.

In those documents, with respect to the functions entrusted to the Minister by this Act,

(1) a reference to the Chair of the Conseil du trésor is a reference to the Minister of Cybersecurity and Digital Technology; and

(2) a reference to the Conseil du trésor is a reference to the Minister of Cybersecurity and Digital Technology, except in the provisions of section 32 and subparagraphs *b* and *c* of subparagraph 1 of section 42 of the Règles relatives à la planification et à la gestion des ressources informationnelles (C.T. 219062 dated 26 March 2018, French only), as they read on 31 December 2021.

65. Unless the context indicates otherwise, in any document referred to in section 64 and any document other than an Act or a regulation,

(1) a reference to Infrastructures technologiques Québec is a reference to the Minister of Cybersecurity and Digital Technology;

(2) a reference to the Government Infrastructure and Digital Services Fund is a reference to the Cybersecurity and Digital Technology Fund; and

(3) a reference to the Act respecting Infrastructures technologiques Québec (chapter I-8.4) or any of its provisions is a reference to the Act respecting the Ministère de la Cybersécurité et du Numérique (2021, chapter 33, section 1) or the corresponding provision of that Act.

66. The term of the president and chief executive officer of Infrastructures technologiques Québec ends on 31 December 2021 without any compensation other than the severance allowance provided for in section 22 of the Règles concernant la rémunération et les autres conditions de travail des titulaires d'un emploi supérieur à temps plein, made by Order in Council 450-2007 (2007, G.O. 2, 2723, French only).

67. The term of the vice-presidents of Infrastructures technologiques Québec ends on 31 December 2021. The vice-presidents are reintegrated into the public service under the conditions governing an eventual return to the public service set out in their instrument of appointment or receive the severance allowance provided for in section 22 of the Règles concernant la rémunération et les autres conditions de travail des titulaires d'un emploi supérieur à temps plein, made by Order in Council 450-2007 (2007, G.O. 2, 2723, French only), without further compensation, if a severance allowance is provided for in their instrument of appointment.

68. The term of the members of the audit committee of Infrastructures technologiques Québec ends on 31 December 2021, without compensation.

69. This Act comes into force on 1 January 2022.

SCHEDULE I
(Section 49)

CYBERSECURITY AND DIGITAL TECHNOLOGY FUND

Estimates for 3 months		2021–2022
Revenues		\$120,764,135
Expenditures		
Remuneration	\$30,457,199	
Operation	\$95,285,635	
Debt service	<u>\$1,411,178</u>	
		\$127,154,012
Surplus (deficit) for the fiscal year		(\$6,389,877)
Ending cumulative surplus (deficit)		\$37.0M
Investments		
Information resources capital assets		\$54.1M
Tangible capital assets		\$5.9M
Total investments		\$60.0M
Owed to the FCR		\$8.2M
Balance of loans from other entities (SQI)		\$6.3M
Line of credit	\$74.0M	
Long-term debt	<u>\$243.7M</u>	
Balance of loans from the Financing Fund		\$317.7M
Total loans or advances¹		\$332.2M

1. To (from) the Financing Fund and the general fund.

2021, chapter 34
**AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
MAINLY WITH RESPECT TO THE FINANCIAL SECTOR**

Bill 3

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 20 October 2021

Passed in principle 11 November 2021

Passed 7 December 2021

Assented to 8 December 2021

Coming into force: 8 December 2021, except section 83, to the extent that it enacts the second and third paragraphs of section 19.22 of the Act respecting the regulation of the financial sector (chapter E-6.1), which comes into force on the date of coming into force of the first order made under those paragraphs

Legislation amended:

Automobile Insurance Act (chapter A-25)

Insurers Act (chapter A-32.1)

Act respecting financial services cooperatives (chapter C-67.3)

Real Estate Brokerage Act (chapter C-73.2)

Act respecting the distribution of financial products and services (chapter D-9.2)

Act respecting the regulation of the financial sector (chapter E-6.1)

Act respecting the governance of state-owned enterprises (chapter G-1.02)

Deposit Institutions and Deposit Protection Act (chapter I-13.2.2)

Voluntary Retirement Savings Plans Act (chapter R-17.0.1)

Trust Companies and Savings Companies Act (chapter S-29.02)

Act respecting remunerated passenger transportation by automobile (chapter T-11.2)

Credit Assessment Agents Act (2020, chapter 21)

Regulations amended:

Regulation respecting the classes of negotiable and transferable unsecured debts and the issuance of such debts and of shares (chapter I-13.2.2, r. 3)

Regulation respecting the indemnification plan applicable pursuant to certain resolution operations (chapter I-13.2.2, r. 4)

Explanatory notes

This Act amends various legislative measures concerning mainly the financial sector.

The Automobile Insurance Act is amended to prescribe the liability insurance rules applicable to enterprises when persons whose services have been retained by them use their own motor vehicle for

(cont'd on next page)

Explanatory notes (*cont'd*)

the purposes of the persons' work. The Act also allows the communication to firms registered in damage insurance of information concerning the insurers' automobile insurance experience as well as the automobile driving experience of the persons insured.

The Insurers Act is amended mainly in order

- (1) to allow a reciprocal union to be formed of parties that do not have juridical personality;
- (2) to provide that a client may not cancel a travel insurance contract if the trip covered has started; and
- (3) to allow an insurer to acquire and hold contributed capital securities in a firm registered in damage insurance in excess of the limits prescribed by the Insurers Act if that insurer, its financial group or the legal persons that are related to the insurer or financial group comply with the limits prescribed by the Act respecting the distribution of financial products and services.

The Act respecting financial services cooperatives is amended to update the rules relating to the audit of a financial services cooperative's or security fund's financial statements. The Act provides that the limits on a federation's investments do not apply if the federation acquires or holds contributed capital securities issued by its participating auxiliary members.

The Real Estate Brokerage Act is amended to provide that a person authorized under an Act of a legislative authority other than Québec to engage in a brokerage transaction for the sale, purchase or lease of an immovable must now hold a broker's or agency licence issued in Québec or a special authorization from the Organisme d'autoréglementation du courtage immobilier du Québec in order to engage in a real estate brokerage transaction for the lease of an immovable in Québec.

The Act respecting the distribution of financial products and services is amended, in particular

- (1) to prescribe the obligations specific to mortgage brokers;
- (2) to adjust the obligations of damage insurance brokerage firms and damage insurance agencies to disclose business relationships and the form of such a disclosure; and
- (3) to prescribe the independence criteria for the directors of the Chambre de la sécurité financière and the Chambre de l'assurance de dommages.

The Act respecting the regulation of the financial sector is amended in order, among other things, to create a board of directors within the Autorité des marchés financiers and to abolish the Conseil consultatif de régie administrative. The Act makes the Autorité des marchés financiers subject to the Act respecting the governance of state-owned enterprises.

The Deposit Institutions and Deposit Protection Act is amended to withdraw the possibility for the Autorité des marchés financiers to cancel the shares issued by a deposit institution belonging to the cooperative group or write off any part of the negotiable and transferable unsecured debts.

Under the Act, a notice concerning an operation that requires a review of an authorization by the Autorité des marchés financiers, under the Insurers Act, the Deposit Institutions and Deposit Protection Act and the Trust Companies and Savings Companies Act, must be published in its bulletin not later than 30 days before the date set for the operation.

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Explanatory notes *(cont'd)*

The Act also provides that certain obligations of, or certain prohibitions applicable to, a financial institution may apply to anyone controlled by the institution or anyone acting on its behalf.

The Act provides for various relief measures applicable for the period from 1 April 2021 to 31 March 2022 to persons with student debt under the bursaries and loans program.

The Act contains the provisions necessary for a more timely recording of certain expenditures due to the change in the application of the accounting standard on transfer payments and, to that end, allows the sums providing for the payment of those expenditures to be taken out of the Consolidated Revenue Fund.

Lastly, the Act makes technical corrections and contains consequential provisions and transitional provisions.



Chapter 34

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY WITH RESPECT TO THE FINANCIAL SECTOR

[Assented to 8 December 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PROVISIONS CONCERNING MAINLY THE FINANCIAL SECTOR

AUTOMOBILE INSURANCE ACT

1. Section 84 of the Automobile Insurance Act (chapter A-25) is amended by adding the following paragraphs at the end:

“The operator of a transportation system governed by the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) must also have a contract referred to in the first paragraph guaranteeing compensation for property damage caused by the automobiles used by the drivers registered with the operator and of which the operator is not the owner.

Similarly, an enterprise whose activities consist, in particular, in delivering goods may have a contract referred to in the first paragraph guaranteeing compensation for property damage caused by the automobiles of which the enterprise is not the owner, but which are used by its employees for that delivery.

An operator or an enterprise referred to in the second or third paragraph is considered an owner for the purposes of this Title.”

2. Section 178 of the Act is amended by striking out the third paragraph.

3. Section 179.1 of the Act is amended

(1) by inserting “or firm registered for the damage insurance sector” after “insurer” in the introductory clause of the first paragraph;

(2) by inserting “or firm registered for the damage insurance sector” after “insurer” in the second paragraph.

4. Section 179.2 of the Act is amended by inserting “or firm registered for the damage insurance sector” after “insurer”.

INSURERS ACT

- 5.** Sections 7 and 21 of the Insurers Act (chapter A-32.1) are amended by replacing “persons” by “parties”.
- 6.** Section 27 of the Act is amended, in the first paragraph,
- (1) by replacing “a person who” and “it gives an undertaking to another person” in subparagraph 2 by “anyone who” and “it gives an undertaking to another party”, respectively;
- (2) by replacing “persons” in subparagraph 5 by “parties”.
- 7.** Section 31 of the Act is amended by replacing “to which each person in the union is a party” in the second paragraph by “binding each of the parties in the union”.
- 8.** Section 36 of the Act is amended by replacing “persons” in the first paragraph by “parties”.
- 9.** Section 42 of the Act is amended
- (1) by replacing “the persons” in the first paragraph by “the parties”;
- (2) by replacing “reinsure persons” in the second paragraph by “reinsure parties”.
- 10.** The heading of Chapter III of Title II of the Act is amended by replacing “LEGAL PERSONS” by “THIRD PERSONS”.
- 11.** Section 64 of the Act is amended by inserting “or, in the case of a travel insurance contract, unless a trip that falls under the coverage has already started” at the end of the first paragraph.
- 12.** The Act is amended by inserting the following section after section 64:
- “**64.1.** Despite section 64, no one may cancel an insurance contract if doing so causes the client or an insured to be in default of being covered by such a contract where the law requires it.”
- 13.** Section 71 of the Act is amended
- (1) in the first paragraph,
- (a) by replacing “approved” by “determined”;

(b) by adding the following sentence at the end: “If those policies concern a contract to be entered into by an operator or enterprise referred to in the second or third paragraph of section 84 of the Automobile Insurance Act (chapter A-25) or if those riders are attached to such a contract, the Authority must send them to the Minister 15 days before they are determined.”;

(2) in the second paragraph,

(a) by replacing “approved” in the introductory clause by “determined”;

(b) by inserting “and, in the case of a rider attached to a contract to be entered into by an operator or enterprise referred to in the second or third paragraph of section 84 of the Automobile Insurance Act, to the Minister” at the end of subparagraph 2;

(3) by adding the following paragraph at the end:

“The Authority may attach conditions or restrictions to a rider attached to a contract to be entered into by an operator or enterprise referred to in the second or third paragraph of section 84 of the Automobile Insurance Act. It must send the conditions or restrictions to the Minister 15 days before attaching them to such a rider.”

14. Section 85 of the Act is amended

(1) by inserting “or, in the case of a share of a right of ownership in an immovable, at least 50% of that right,” after “acquisition” in the first paragraph;

(2) by inserting the following paragraph after the first paragraph:

“Similarly, section 84 does not apply where an authorized Québec insurer acquires and holds contributed capital securities in a firm registered for the damage insurance sector to the extent that the insurer, its financial group or the legal persons that are related to the insurer or financial group comply with the limits prescribed by section 150 of the Act respecting the distribution of financial products and services (chapter D-9.2).”

15. Section 137 of the Act is amended by replacing “persons” in the second paragraph by “parties”.

16. Section 138 of the Act is amended by replacing “person” in the first paragraph by “party”.

17. Section 155 of the Act is amended by replacing “from an authorized insurer of a notice of intention to carry out one or more operations giving rise to a review mentioned in section 146 and, if applicable, the required documents, costs and fees” in the first paragraph by “of a notice referred to in the first paragraph of section 148 or, if the Authority receives it before the expiry of the time limit specified in that section, not later than the 30th day before an operation provided for in the first paragraph of that section”.

18. Section 179 of the Act is amended by striking out “to an insurance company” in paragraph 3.

19. Section 180 of the Act is amended by adding the following paragraph at the end:

“Likewise, the communication to the Authority of information protected by professional secrecy, by litigation privilege or by another communication restriction under the rules of evidence does not entail a waiver of the protection conferred on that information.”

20. Section 188 of the Act is amended, in the first paragraph,

(1) by replacing “to which each person in the union is a party” in the introductory clause by “binding each of the parties in the union”;

(2) by replacing all occurrences of “persons” by “parties”.

21. Sections 189, 191 to 193 and 195 of the Act are amended by replacing all occurrences of “persons” by “parties”.

22. Section 330 of the Act is amended by inserting “or, in the case of a short-form amalgamation within the meaning of the Business Corporations Act, the resolutions of the boards of directors of the amalgamating companies authorizing such an amalgamation” at the end of paragraph 3.

23. The Act is amended by inserting the following section after section 378:

“**378.1.** Chapter XII of Title II applies to federations, with the necessary modifications.”

24. Section 465 of the Act is amended

(1) by replacing “a legal person” in the second paragraph by “a third person”;

(2) by replacing “to the contravener in writing” in the third paragraph by “in writing to the contravener and, if the contravener is a third person acting on behalf of an authorized insurer, to that insurer”.

25. Section 466 of the Act is amended by replacing “the groups or persons” in the first paragraph by “those”.

26. Section 467 of the Act is amended

(1) by replacing “the person concerned” in the first paragraph by “whoever the order concerns”;

(2) by replacing “the person concerned. The latter” in the second paragraph by “whoever it concerns. The latter”.

27. Section 491 of the Act is amended by inserting “or fails to send the Authority the list of the contracts with respect to which a distributor will be dealing with clients or participants or any change to that list” at the end of subparagraph *b* of subparagraph 1 of the first paragraph.

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

28. The heading of Division IV of Chapter I of the Act respecting financial services cooperatives (chapter C-67.3) is amended by replacing “LEGAL PERSONS” by “THIRD PERSONS”.

29. Section 135 of the Act is amended

(1) by striking out “and the combined financial statements” in the second paragraph;

(2) by striking out “; the combined financial statements present, in a combined form, the financial position of the credit unions that are members of the federation” in the third paragraph.

30. Section 139 of the Act is amended by striking out “; the combined financial statements must nonetheless be audited” in the second paragraph.

31. Section 141 of the Act is amended by striking out the second paragraph.

32. Section 144 of the Act is amended by replacing “combined financial statements” and “of a credit union that is a member of the federation that appointed him or her” in the second paragraph by “consolidated financial statements of the financial group to which a federation belongs” and “of a member of the financial group to which the federation that appointed him or her belongs, including, if applicable, an auxiliary member that is a cooperative established under an Act of a jurisdiction other than Québec and that has a mission similar to that of a credit union within the meaning of this Act, but whose principal establishment is located outside Québec”, respectively.

33. Section 148 of the Act is replaced by the following section:

“148. The financial services cooperative is required to see that its officers, managers and employees send an auditor who requests it in the course of his or her functions the information or documents regarding the cooperative, the groups of which the cooperative is the holder of control and any other group whose financial information is consolidated with its own.

The financial services cooperative is also required to see that persons having custody of such documents do so as well.”

34. Section 149 of the Act is amended

(1) by striking out the second paragraph;

(2) by replacing “combined financial statements” and “of a credit union that is a member of the federation” in the third paragraph by “consolidated financial statements of the financial group to which a federation belongs” and “of a member of the financial group to which the federation belongs, including, if applicable, an auxiliary member that is a cooperative established under an Act of a jurisdiction other than Québec and that has a mission similar to that of a credit union within the meaning of this Act, but whose principal establishment is located outside Québec”, respectively.

35. Section 150 of the Act is amended by striking out the second paragraph.

36. Section 152 of the Act is amended

(1) by striking out “; the auditor shall also forward a copy of the written report to the federation, if the auditor is responsible for auditing the combined financial statements” in the first paragraph;

(2) by striking out the fifth paragraph.

37. Section 154 of the Act is amended by striking out the third paragraph.

38. Section 155 of the Act is amended by striking out the second paragraph.

39. Section 158 of the Act is amended by replacing “The auditor responsible for auditing the combined financial statements shall submit a report on the audit. They shall transmit their reports” by “The auditor shall transmit his or her report”.

40. Section 159 of the Act is amended by striking out the second paragraph.

41. Section 162 of the Act is amended by adding the following paragraph at the end:

“If the cooperative is a federation, its financial statements referred to in subparagraph 4 of the first paragraph are the consolidated financial statements of the financial group to which the federation belongs. For the purposes of this paragraph, any auxiliary member that is a cooperative established under an Act of a jurisdiction other than Québec and that has a mission similar to that of a credit union within the meaning of this Act, but whose principal establishment is located outside Québec belongs to that financial group.”

42. Section 163 of the Act is amended by striking out “and the combined financial statements” in the first paragraph.

43. Section 366.1 of the Act is amended by striking out “and the combined financial statements provided for in the second paragraph of section 135” in the first paragraph.

44. Section 427 of the Act is amended

(1) by replacing “its consolidated financial statements to the Authority, accompanied with” in the first paragraph by “to the Authority”;

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

“For the purposes of the first paragraph, the federation’s consolidated financial statements are those of the financial group to which it belongs. For the purposes of this paragraph, any auxiliary member that is a cooperative established under an Act of a jurisdiction other than Québec and that has a mission similar to that of a credit union within the meaning of this Act, but whose principal establishment is located outside Québec belongs to that financial group.”

45. The Act is amended by inserting the following section after section 474:

“**474.1.** Sections 473 and 474 do not apply to a federation if it acquires or holds contributed capital securities issued by its participating auxiliary members.”

46. Section 523 of the Act is repealed.**47.** Section 524 of the Act is repealed.**48.** Section 525 of the Act is amended by striking out paragraph 4.

49. Section 530 of the Act is amended by striking out “and be accompanied with the auditor’s report to the Authority attesting the scope of the auditor’s audit and the auditor’s opinion on the financial position of the fund”.

50. Section 564.2 of the Act is amended by replacing “to a cooperative” in paragraph 3 by “to the cooperative”.

51. Section 564.3 of the Act is amended by adding the following paragraph at the end:

“Likewise, the communication to the Authority of information protected by professional secrecy, by litigation privilege or by another communication restriction under the rules of evidence does not entail a waiver of the protection conferred on that information.”

52. Section 567 of the Act is amended by replacing “a legal person” in the third paragraph by “a third person”.

53. Section 569.1 of the Act is amended by inserting “as well as, if the contravener is a third person who acts on behalf of a financial services cooperative or a security fund, to that cooperative or fund” after “of which the contravener is a member” in the first paragraph.

54. Section 571 of the Act is amended

(1) by replacing “the person concerned” in the first paragraph by “whoever the order concerns”;

(2) by replacing “the person concerned. The latter” in the second paragraph by “whoever it concerns. The latter”.

REAL ESTATE BROKERAGE ACT

55. Section 1 of the Real Estate Brokerage Act (chapter C-73.2) is amended by replacing “obligates himself or herself without” in the second paragraph by “receives no”.

56. Section 2 of the Act is amended

(1) by inserting “or, in the case of a person authorized under an Act of a jurisdiction other than Québec to engage in a brokerage transaction described in section 1 outside of Québec, for the lease of an immovable” after “purchase of an immovable” in the first paragraph;

(2) by inserting “, other than the person referred to in the first paragraph and authorized under an Act of a jurisdiction other than Québec, that is a” after “Consequently, the intermediary” in the second paragraph.

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS AND SERVICES

57. Section 11.2 of the Act respecting the distribution of financial products and services (chapter D-9.2) is amended, in the first paragraph,

(1) by replacing “a hypothecary creditor, provided they engage in such a transaction in the course of their principal occupation and only for that creditor” in subparagraph 3 by “or acting for a hypothecary creditor, provided they engage in such a transaction only for that creditor or for a financial institution that belongs to the same financial group as that creditor”;

(2) by striking out subparagraph 4.

58. Section 12 of the Act is amended by replacing “a financial institution may” and “invite” in the second paragraph by “a person may, without holding such a certificate, act on behalf of a financial institution to enable it” and “to invite”, respectively.

59. Section 30 of the Act is repealed.

60. Section 31 of the Act is amended by striking out “on those insurers”.

61. The Act is amended by inserting the following division after Division IV of Chapter II of Title I:

“DIVISION V

“MORTGAGE BROKERS

“58.1. Mortgage brokers must inquire into their clients’ situation to assess their needs, be sure to appropriately advise their clients and, if they can, propose to their clients a loan that meets their needs.

“58.2. Mortgage brokers must describe to the client the loan offered to him or her in relation to the needs identified and specify the conditions of the loan offered and the nature of the hypothec before the client enters into a loan agreement.

“58.3. Mortgage brokers must, before proposing a loan to their client, disclose to him or her, in the manner determined by regulation, the names of lenders with whom their clients have entered into a loan agreement, together with the other information prescribed by regulation.

“58.4. Mortgage brokers must, when they have, or when the independent partnership or firm for which they act has, a business relationship with the lender who offers a loan to their client, disclose that relationship to their client.

Any direct or indirect interest held by a lender in the ownership of a firm or held by a firm in the ownership of a lender, and the granting by a lender of any benefit or other interest determined by regulation, constitutes a business relationship.”

62. Section 71 of the Act is amended by adding the following sentence at the end of the first paragraph: “However, a financial institution may, by giving out brochures or flyers or using direct mail or any other form of publicity, invite the public to purchase insurance products.”

63. Section 83.1 of the Act is replaced by the following section:

“83.1. A damage insurance brokerage agency that offers directly to the public insurance products that belong to a class prescribed by the regulation made for the purposes of section 38 must disclose on its website the names of the insurers for which it offers insurance products. It must also, in its written communications by which it invites the public to purchase such products, disclose the names of at least three of those insurers and indicate how to obtain the complete list of them.

A damage insurance brokerage firm must, in the same manner, disclose the following information:

(1) the name of the legal person that holds an interest representing more than 20% of the value of the firm's equity capital or, if that legal person belongs to a financial group within the meaning assigned to that expression by section 147, the name under which the group is known; and

(2) the name of the insurer to which are paid more than 60% of the premiums stipulated in the contracts entered into by the firm for all of the classes prescribed by the regulation made for the purposes of section 38.

For the purposes of subparagraph 1 of the second paragraph, a firm's equity capital does not include shares that do not carry the right to vote or the right to receive a share of the firm's remaining property on liquidation.

A damage insurance firm must disclose, in the manner provided for in the first paragraph, the name of the insurer to which it is bound by an exclusive contract.”

64. Section 86.0.1 of the Act is amended by replacing “and 39” in the first paragraph by “, 39 and 58.1 to 58.4”.

65. Section 115.2 of the Act is amended by replacing both occurrences of “or 103.1” in the first paragraph by “, 103.1 or 103.7”.

66. Section 128 of the Act is amended by replacing “Insurance representatives in insurance of persons and group insurance representatives, other than those referred to in section 32, damage insurance brokers, financial planners, claims adjusters and mortgage brokers” in the first paragraph by “Representatives”.

67. Section 146 of the Act is amended

(1) in the first paragraph,

(a) by inserting “83.1,” after “79,”;

(b) by replacing “, 125.1, 126 and” by “and 125.1 to”;

(2) in the second paragraph,

(a) by inserting “83.1,” after “82,”;

(b) by replacing “, 125.1, 126 and” by “and 125.1 to”.

68. Section 146.1 of the Act is amended

(1) by inserting “as well as the second paragraph of section 115.9.2” after “to 115.9”;

(2) by inserting “103.7,” after “103.1.”;

(3) by replacing “by regulation” by “under this Act or the regulations”.

69. Section 155 of the Act is amended by replacing “148” in the first paragraph by “150”.

70. Section 207 of the Act is amended by inserting “or 58.4” after “section 26”.

71. Section 208 of the Act is amended

(1) by replacing “, damage insurance brokers and firms that are not insurers or that are not bound by an exclusive contract with an insurer” by “and damage insurance brokers”;

(2) by adding the following paragraph at the end:

“Likewise, the Authority may, by regulation, determine the information that must be disclosed by mortgage brokers to their client as well as the terms relating to the disclosure they must make to the client concerning the lenders with whom their other clients have entered into a loan contract.”

72. Section 235 of the Act is amended

(1) by inserting “and provide the information the agency or firm must disclose under the second or fourth paragraph of section 83.1” at the end of the second paragraph;

(2) by striking out the third paragraph.

73. Section 290 of the Act is amended

(1) by replacing “on a recommendation of” in the first paragraph by “after consulting”;

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

“Board members qualify as independent members if they have no direct or indirect relations or interests, for example of a financial, commercial, professional or philanthropic nature, that are likely to interfere with the quality of their decisions as regards the interests of the Chamber.

A director is deemed not to be independent if the director

(1) on the date of the director’s appointment or in the three years preceding that date,

(a) is or was a personnel member of, or holds or held a position at, the Ministère des Finances or the Autorité des marchés financiers;

(b) is or was in the employ, a member or elected as director of that Chamber; or

(c) works or worked in the industry in which the representatives who are members of the Chamber pursue their activities; or

(2) has an immediate family member who is a senior officer of the Chamber.

For the purposes of subparagraph 2 of the third paragraph, “immediate family member” means a person’s spouse or child, the spouse’s child, the person’s father, mother, brother or sister, the spouse of the person’s father or mother, the father or mother of the person’s spouse or the spouse of the person’s child.”;

(3) by inserting “, including an expertise and experience profile approved by the board” at the end of the third paragraph.

74. Section 425 of the Act is amended by inserting “, a bank, an authorized foreign bank” after “deposit institution” in the first paragraph.

75. Sections 463 and 464 of the Act are amended by replacing “without being a representative” by “in contravention of this Act”.

76. Section 470 of the Act is amended by replacing “without being a representative, offers an insurance product that may only be offered” by “in contravention of this Act, offers an insurance product or proposes a loan secured by immovable hypothec that may only be offered or proposed”.

77. The Act is amended by inserting the following section after section 470.1:

“**470.2.** Every person who does not give the notices under sections 19, 22 and 93 although required to do so is guilty of an offence.”

78. Section 486 of the Act is amended by inserting “470.2,” after “464,” in the first paragraph.

79. Sections 492 and 494 of the Act are amended by replacing “sections 461 to 483” in the first paragraph by “the sections of this Title”.

ACT RESPECTING THE REGULATION OF THE FINANCIAL SECTOR

80. Section 5 of the Act respecting the regulation of the financial sector (chapter E-6.1) is repealed.

81. Section 6 of the Act is amended by replacing “other directorate and any other administrative structure” by “administrative structure”.

82. Section 16 of the Act is amended by replacing “No” and “the person is authorized to do so” in the first paragraph by “No member of a board or” and “the board member or person is authorized to do so”, respectively.

83. The Act is amended by inserting the following after the heading of Chapter IV:

“DIVISION I

“BOARD OF DIRECTORS

“19.18. The Authority shall be administered by a board of directors composed of 11 to 13 members appointed by the Government, including the chair of the board and the President and Chief Executive Officer.

All the members of the board of directors, excluding the President and Chief Executive Officer, must qualify as independent directors in the opinion of the Government.

“19.19. The members of the board of directors, other than the chair of the board and the President and Chief Executive Officer, are appointed by the Government taking into consideration the expertise and experience profiles approved by the board. Their terms of office may not exceed four years.

“19.20. The chair of the board of directors is appointed by the Government. The chair’s term of office may not exceed five years.

“19.21. The President and Chief Executive Officer is appointed by the Government, on the recommendation of the board of directors, taking into consideration the expertise and experience profiles approved by the board. The President and Chief Executive Officer’s term of office may not exceed five years.

“19.22. The Government shall fix the remuneration, social benefits and the other conditions of employment of the President and Chief Executive Officer.

The other members of the board of directors are remunerated by the Authority, on the conditions and to the extent determined by the Government.

In addition, the members of the board are entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

“19.23. The composition of the board of directors must tend towards gender parity.

“19.24. A person may not be appointed as or remain a member of the board of directors if

(1) the person is subject to an Act referred to in section 7 or is a director or officer of an entity subject to such an Act;

(2) the person was found guilty of an offence under any of the Acts referred to in section 7 during the five years prior to appointment or at any time while in the office of director, to the extent that the offence is incompatible with the office of director, unless the person has been pardoned;

(3) the person did not file a return, certificate, attestation or report that ought to have been filed under an Act referred to in section 7 on the date determined by that Act, though the person was required to do so; or

(4) the person owes an amount exigible under any of the Acts referred to in section 7, unless the person has entered into an agreement for the payment of the amount and complies with it, or the recovery of the amount has been suspended legally.

Subparagraph 1 of the first paragraph does not apply to the appointment of the President and Chief Executive Officer.

“19.25. On the expiry of their term, the members of the board of directors remain in office until they are replaced or reappointed.

“19.26. A vacancy on the board of directors shall be filled in accordance with the rules of appointment to the board.

Non-attendance at a number of board meetings determined by the board, in the cases and circumstances it specifies, constitutes a vacancy.

“19.27. The chair of the board shall call the board meetings.

“19.28. The quorum at meetings of the board of directors is the majority of its members, including the President and Chief Executive Officer or the chair of the board.

“19.29. If the members of the board of directors take part in a board meeting by means of equipment enabling all participants to communicate directly with one another, they may hold a vote by any means of communication enabling votes to be cast in a way that both allows them to be verified afterwards and protects the secrecy of the vote, where such a ballot has been requested.

“19.30. The functions of the board include, in particular,

(1) approving the Authority’s investment policies and multi-year budget estimates;

(2) approving the by-law that establishes the Authority’s staffing plan;

(3) ensuring that the board committees exercise their functions properly;

(4) appointing, on the recommendation of the President and Chief Executive Officer, the superintendents and other officers of the Authority, other than the President and Chief Executive Officer, that are under the President and Chief Executive Officer's immediate authority;

(5) approving the information technology investment plan and an information resource management and security policy; and

(6) determining the delegation and subdelegation of powers and signing authority in all matters connected with the board's functions and powers.

The board shall also report to the Minister on any matter submitted to it by the latter and make recommendations to the Minister concerning the efficient use of Authority resources.

“19.31. In no case may the board of directors or any of its members, other than the President and Chief Executive Officer, exercise the functions and powers described in section 24.

No information may be communicated to the board of directors or one of its members, other than the President and Chief Executive Officer, that, even indirectly, reveals the identity of a person or entity that is subject to the application of an Act referred to in section 7.

“19.32. Subject to section 24.1, no deed, document or writing binds the Authority, or may be attributed to it, unless it is signed by a person authorized to do so by by-law of the board of directors.

The by-law may allow the signature of a person referred to in the first paragraph to be affixed by means of an automatic device on the documents specified in the by-law.

“19.33. The minutes of board meetings, approved by the board and certified true by the chair or by another member of the board authorized to do so by the board, are authentic.

“DIVISION II

“PRESIDENT AND CHIEF EXECUTIVE OFFICER”.

34. Section 20 of the Act is repealed.

35. Section 21 of the Act is replaced by the following section:

“21. The President and Chief Executive Officer shall exercise the functions and powers relating to the application of an Act referred to in section 7 regarding any person or entity subject to that application. The office of president and chief executive officer is a full-time position.”

86. Section 22 of the Act is amended

(1) by replacing the first sentence by the following sentence: “If the President and Chief Executive Officer is absent or unable to act, the board of directors may designate a member of the Authority’s staff to perform the President and Chief Executive Officer’s functions.”;

(2) by replacing “President and Chief Executive Officer” in the last sentence by “chair of the board”.

87. Section 23 of the Act is amended

(1) by replacing “shall appoint” and “activities and operations of the five directions of the Authority referred to in section 5” in the first paragraph by “shall recommend to the board of directors the appointment of” and “of the Authority’s activities and operations”, respectively;

(2) by replacing “shall also appoint” in the third paragraph by “shall also recommend to the board of directors the appointment of”.

88. Section 24 of the Act is amended by striking out the last sentence of the first paragraph.

89. The Act is amended by inserting the following section after section 24:

“24.1. With respect to the functions and powers referred to in sections 21 and 24, no deed, document or writing binds the Authority, or may be attributed to it, unless it is signed by the President and Chief Executive Officer or, within the limits of his or her duties within the administrative unit under his or her responsibility or to which he or she is attached, by a member of the Authority’s staff authorized by the President and Chief Executive Officer.

The President and Chief Executive Officer may, in his or her authorization, allow the signature of a person referred to in the first paragraph to be affixed by means of an automatic device on the documents he or she determines.

The instrument of authorization shall be posted on the Authority’s website and comes into force on the date of publication of a notice to that effect in the *Gazette officielle du Québec* or on any other subsequent date indicated in the notice.”

90. Section 25 of the Act is amended

(1) by replacing “The decisions made by the Authority” by “A document or copy of a document from the Authority or forming part of its records”;

(2) by striking out the second sentence.

91. Section 25.1 of the Act is repealed.

92. The Act is amended by inserting the following before section 26:

“DIVISION III

“HUMAN RESOURCES”.

93. Section 28 of the Act is replaced by the following section:

“28. The code of ethics applicable to the members of the Authority’s board of directors and the code applicable to its staff members must prescribe special rules and sanctions applicable to transactions carried out by staff members on securities governed by the Securities Act (chapter V-1.1).”

94. Sections 32.1 and 32.2 of the Act are amended by striking out all occurrences of “the President and Chief Executive Officer.”

95. Section 42 of the Act is amended

(1) by replacing “a report on its activities” in the first paragraph by “an annual management report”;

(2) by replacing “activity report” in the second paragraph by “annual management report”;

(3) by replacing “activity report” and “activity reports” in the third paragraph by “annual management report” and “annual management reports”, respectively.

96. Section 43 of the Act is amended by replacing “activity” by “annual management”.

97. Section 44 of the Act is amended by replacing “activity” in the second paragraph by “annual management”.

98. Section 45 of the Act is repealed.

99. Section 46 of the Act is repealed.

100. Title II of the Act, comprising sections 48 to 58, is repealed.

101. The heading of Title II.1 of the Act is amended by replacing “COMITÉ” by “CONSEIL”.

102. Section 58.1 of the Act is amended by replacing “Comité” and “the Committee” by “Conseil” and “the Council”, respectively.

103. Section 58.2 of the Act is replaced by the following section:

“58.2. The Council is composed of not fewer than five or more than nine members appointed by the board of directors, after consultation with the President and Chief Executive Officer. The board of directors shall designate the chair of the Council from among them.

Members of the Council are appointed for a term of up to three years and may only be reappointed twice for a consecutive term.

On the expiry of their term, the members of the Council remain in office until they are reappointed or replaced.”

104. Section 58.3 of the Act is amended

(1) by replacing “the chair of the Committee, after consultation with the Council” in the first paragraph by “the board of directors, on the recommendation of the President and Chief Executive Officer”;

(2) by replacing all occurrences of “Committee” in the second paragraph by “Council”.

105. Sections 58.4 to 58.6, 58.8 and 58.9 of the Act are amended by replacing “Committee” by “Council”.

106. Section 58.10 of the Act is amended

(1) by replacing all occurrences of “Committee” by “Council”;

(2) by adding the following paragraph at the end:

“No member of the Council may use, for his or her own profit or that of a third person, information thus obtained.”

107. Section 58.11 of the Act is amended by replacing “Committee” by “Conseil”.

108. Section 58.12 of the Act is amended by replacing “Committee” and “activity” by “Council” and “annual management”, respectively.

109. The Act is amended by inserting the following section after section 106:

“106.1. For the purposes of this Title, the use of any appropriate technological means available to both the parties and the Tribunal should be considered, where circumstances permit, taking into account the technological environment in place to support the business of the Tribunal.

The Tribunal, even on its own initiative, may use such means or, if it considers it appropriate given the circumstances, order that such means be used by the parties; if it considers it necessary, the Tribunal may also, despite an agreement between the parties, require a person to appear in person at a hearing or a conference.”

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

110. Schedule I to the Act respecting the governance of state-owned enterprises (chapter G-1.02) is amended by inserting “Autorité des marchés financiers” in alphabetical order.

DEPOSIT INSTITUTIONS AND DEPOSIT PROTECTION ACT

111. The heading of Chapter V of Title II of the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2) is amended by replacing “LEGAL PERSONS” by “THIRD PERSONS”.

112. Section 30.7 of the Act is amended by replacing “from an authorized deposit institution of a notice of intention to carry out one or more operations giving rise to a review mentioned in section 29 and, if applicable, the required documents, costs and fees” in the first paragraph by “of a notice referred to in the first paragraph of section 30.1 or, if the Authority receives it before the expiry of the period specified in that section, not later than 30 days before an operation provided for in that paragraph”.

113. Section 32.12 of the Act is amended by striking out “to a Québec savings company” in paragraph 3.

114. Section 32.13 of the Act is amended by adding the following paragraph at the end:

“Likewise, the communication to the Authority of information protected by professional secrecy, by litigation privilege or by another communication restriction under the rules of evidence does not entail a waiver of the protection conferred on that information.”

115. Section 40.8 of the Act is amended

(1) in the first paragraph,

(a) by replacing “section 20” by “section 19.21”;

(b) by inserting “and remunerated by the Authority according to the terms determined by the Government” at the end;

(2) by inserting the following paragraph after the first paragraph:

“Sections 32 to 32.2 of the Act respecting the regulation of the financial sector apply to that third person.”

116. The heading of subdivision VI of subdivision 4 of Division II of Chapter III of Title III of the Act is amended by striking out “, *cancellation*”.

117. Section 40.50 of the Act is amended

(1) by replacing “cancel any part of the shares issued by a deposit institution belonging to the cooperative group. It may also convert such shares” in the first paragraph by “convert any part of the shares issued by a deposit institution belonging to the cooperative group”;

(2) by replacing “write off” and “Authority. It may also convert them” in the second paragraph by “convert” and “Authority,” respectively.

118. Section 41 of the Act is amended

(1) in the first paragraph,

(a) by inserting “, other than a financial services cooperative, authorized insurer or authorized trust company” after “authorized deposit institution”;

(b) by inserting “, accompanied by the financial statements made in the form prescribed by regulation and the report of the institution’s auditor” at the end;

(2) by striking out the second paragraph.

119. Section 42 of the Act is replaced by the following section:

“**42.** The frequency of an inspection of the internal affairs and the activities of an authorized deposit institution, other than a financial services cooperative, authorized insurer or authorized trust company, is at least once a year.”

120. Section 42.4 of the Act is amended

(1) by replacing “a legal person” in the second paragraph by “a third person”;

(2) by inserting “and, if the contravener is a third person acting on behalf of an authorized deposit institution, to that deposit institution” after “to the contravener” in the third paragraph.

121. Section 42.5 of the Act is amended by replacing “the groups or persons” in the first paragraph by “those”.

122. Section 42.6 of the Act is amended

(1) by replacing “the person concerned” in the first paragraph by “whoever the order concerns”;

(2) by replacing “the person concerned. That person” in the second paragraph by “whoever it concerns. The latter”.

123. Section 43 of the Act is amended

(1) by striking out “written off or” in paragraph s.2;

(2) by striking out “cancelled or” and “written off or” in paragraph s.3.

VOLUNTARY RETIREMENT SAVINGS PLANS ACT

124. Section 42 of the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) is amended by inserting the following paragraph after the second paragraph:

“Despite the second paragraph, an insurer may offer such a plan to an employer through a group insurance representative who is authorized to provide only group annuities within the meaning of the Act respecting the distribution of financial products and services or through a representative in insurance of persons referred to in section 3 of that Act, if the offer is not intended to replace a voluntary retirement savings plan to which the employer is already subscribed.”

125. Section 139 of the Act is repealed.

TRUST COMPANIES AND SAVINGS COMPANIES ACT

126. The heading of Chapter III of Title II of the Trust Companies and Savings Companies Act (chapter S-29.02) is amended by replacing “LEGAL PERSONS” by “THIRD PERSONS”.

127. Section 134 of the Act is amended by replacing “from an authorized trust company of a notice of intention to carry out one or more operations giving rise to a review referred to in section 126 and, if applicable, the required documents, costs and fees” in the first paragraph by “of a notice referred to in the first paragraph of section 128 or, if the Authority receives it before the expiry of the period specified in that section, not later than 30 days before an operation provided for in that paragraph”.

128. Section 157 of the Act is amended by replacing “Act to an authorized trust company” in paragraph 3 by “Act”.

129. Section 158 of the Act is amended by adding the following paragraph at the end:

“Similarly, the communication to the Authority of information protected by professional secrecy, by litigation privilege or by another communication restriction under the rules of evidence does not entail a waiver of the protection conferred by those contexts or rules.”

130. Section 239 of the Act is amended by inserting “or in the case of a short-form amalgamation within the meaning of the Business Corporations Act, the resolutions of the boards of directors of the amalgamating corporations authorizing such an amalgamation” at the end of paragraph 3.

131. Section 256 of the Act is amended

(1) by replacing “a legal person” in the second paragraph by “a third person”;

(2) by replacing “to the contravener” in the third paragraph by “to the contravener and, if the contravener is a third person acting on behalf of an authorized trust company, to that company”.

132. Section 257 of the Act is amended by replacing “of the groups or all the persons” in the first paragraph by “those”.

133. Section 258 of the Act is amended

(1) by replacing “the person concerned” in the first paragraph by “whoever the order concerns”;

(2) by replacing “the person concerned. The latter” in the second paragraph by “whoever it concerns. The latter”.

ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

134. Section 39 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is repealed.

CREDIT ASSESSMENT AGENTS ACT

135. Section 108 of the Credit Assessment Agents Act (2020, chapter 21), amended by section 172 of chapter 25 of the statutes of 2021, is again amended by inserting “for the purposes of the same entering into a contract or the same credit increase for which a request had been made to the agent having sent the notice of the existence of the freeze” at the end of the section 8.4 that it enacts.

REGULATION RESPECTING THE CLASSES OF NEGOTIABLE AND TRANSFERABLE UNSECURED DEBTS AND THE ISSUANCE OF SUCH DEBTS AND OF SHARES

136. Section 6 of the Regulation respecting the classes of negotiable and transferable unsecured debts and the issuance of such debts and of shares (chapter I-13.2.2, r. 3) is amended by striking out “Cancellation, Write-off and” in the second paragraph.

REGULATION RESPECTING THE INDEMNIFICATION PLAN APPLICABLE PURSUANT TO CERTAIN RESOLUTION OPERATIONS

137. Section 2 of the Regulation respecting the indemnification plan applicable pursuant to certain resolution operations (chapter I-13.2.2, r. 4) is amended by striking out “or have been written off in accordance with said paragraph” in paragraph 2.

CHAPTER II

PROVISIONS REGARDING INTEREST ON REPAYMENT OF FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

138. Despite any inconsistent provision, the interest rate prescribed in section 73 of the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) applicable to the interest to be paid by a person referred to in section 42.1 of the Act respecting financial assistance for education expenses (chapter A-13.3), as well as the interest to be paid by the borrower in default referred to in section 80 of that regulation and by a person referred to in section 101 of that regulation is 0% for the period from 1 April 2021 to 31 March 2022.

In addition, the interest rate applicable with respect to an amount of financial assistance for education expenses received without entitlement before 1 May 2004 that a person must repay to the Minister of Higher Education, Research, Science and Technology is also 0% for the period specified in the first paragraph.

For the purposes of this section, the borrower or the person may, not later than 31 March 2022, request from their financial institution or the Minister, as applicable, that any payment made during the period referred to in the first paragraph be reduced by the difference between the amount of interest the borrower or person should have paid on a payment had it not been for the application of this section and the amount of interest determined under this section for that payment. In the absence of such a request, the difference between the amounts of interest is deducted from the balance of the principal of the borrower’s loan or of any amount payable by the person.

139. The Minister of Higher Education, Research, Science and Technology pays to the financial institution, for the borrower, the interest, accrued from 1 April 2021 to 31 March 2022, on the balance, including the capitalized interest, of the loan granted to the borrower under the Act respecting financial assistance for education expenses and according to the terms prescribed by the Regulation respecting financial assistance for education expenses, made by Order in Council 844-90 dated 20 June 1990 (1990, G.O. 2, 1685), as amended from time to time, at the rate prescribed by section 68 of that regulation.

For the purposes of this section, the borrower may, not later than 31 March 2022, request from his or her financial institution that any payment made during the period referred to in the first paragraph be reduced by the amount of interest paid by the Minister. In the absence of such a request, the amount of interest is deducted from the balance of the principal of the borrower's loan.

140. The Minister of Higher Education, Research, Science and Technology renounces payment of the interest payable by the borrower, accrued from 1 April 2021 to 31 March 2022, on the balance, including the capitalized interest, of the loan granted to the borrower under the Student Loans and Scholarships Act (chapter P-21) or the Act respecting financial assistance for education expenses and in accordance with the terms prescribed by the Regulation respecting financial assistance for education expenses, made by Order in Council 844-90 dated 20 June 1990, as amended from time to time, regarding which judicial proceedings were instituted and ended by a judgment rendered or by an agreement confirming that the balance is payable.

For the purposes of this section, the borrower may, not later than 31 March 2022, request from the Minister that any payment made during the period referred to in the first paragraph be reduced by the amount of interest renounced by the Minister for that payment. In the absence of such a request, the amount of interest is deducted from the balance of the principal of the borrower's loan.

CHAPTER III

PROVISIONS REGARDING TRANSFER PAYMENTS

141. The following sums, arising from grant agreements for the repayment of the loans of beneficiaries regarding projects, which concern mainly infrastructure construction, are taken out of the Consolidated Revenue Fund:

(1) a sum of \$38,749,794,000, to the extent that the agreements from which the sum arises were entered into during the 2019–2020 fiscal year at the latest and the projects were carried out in whole or in part during that year at the latest;

(2) a sum of \$1,842,103,000, to the extent that the projects were carried out in whole or in part during the 2020–2021 fiscal year; and

(3) a sum of \$7,361,569,000, representing the sums that are lacking and have not been otherwise provided for, for the 2021–2022 fiscal year, to the extent that the projects are carried out in whole or in part during that year.

The sums required to provide for any revision of the sums specified in the first paragraph are also taken out of the Consolidated Revenue Fund.

142. The following excess expenditures and investments of special funds, arising from grant agreements for the repayment of the loans of beneficiaries regarding projects, which concern mainly infrastructure construction, to the extent that the projects are carried out in whole or in part on or before 31 March 2022, as well as any revision of those excess expenditures and investments, are approved:

(1) for the 2020–2021 fiscal year, \$5,508,341,000 representing \$5,494,893,000 on 1 April 2020 and \$13,448,000 for that fiscal year; and

(2) for the 2021–2022 fiscal year, \$85,000,000.

The sums to provide for the payment of those expenditures and investments are taken out of the Consolidated Revenue Fund, out of the sums credited to the special fund for which an excess amount was recorded.

CHAPTER IV

TRANSITIONAL AND FINAL PROVISIONS

143. Despite the first paragraph of section 19.18 of the Act respecting the regulation of the financial sector (chapter E-6.1), enacted by section 83, the board of directors of the Autorité des marchés financiers may, before 8 December 2023, be composed of 7 to 13 members.

144. The President and Chief Executive Officer of the Autorité des marchés financiers in office on 7 December 2021 continues to exercise his or her functions, on the same conditions and for the remainder of the term, or until he or she is replaced or reappointed.

The chair of the Conseil consultatif de régie administrative in office on 7 December 2021 exercises the functions of chair of the board of directors, on the same conditions and for the remainder of the term, or until he or she is replaced or reappointed.

The other members of that council in office on 7 December 2021 continue in office, on the same conditions, as members of the board of directors for the remainder of their term.

145. The number of terms a member of the board of directors served as a member of the Conseil consultatif de régie administrative before 8 December 2021 and the current term must be considered for the renewal of any term after that date.

146. The board of directors of the Autorité des marchés financiers must comply with the requirements of the second paragraph of section 19.18 of the Act respecting the regulation of the financial sector, enacted by section 83, as of 8 December 2023.

For that purpose, the Government may, in accordance with the Act respecting the governance of state-owned enterprises (chapter G-1.02) and before that date, determine that a member of the board of directors in office on 8 December 2021 has the status of independent director.

147. The board of directors of the Autorité des marchés financiers must comply with the requirements of subparagraph 3 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises, as of 8 December 2023.

148. The expertise and experience profiles referred to in paragraph 5 of section 15 of the Act respecting the governance of state-owned enterprises must be approved by the board of directors of the Autorité des marchés financiers and sent to the Minister of Finance before 1 July 2022.

149. The board of directors of the Autorité des marchés financiers must, not later than 1 April 2022, establish the committees referred to in section 19 of the Act respecting the governance of state-owned enterprises.

Despite the second paragraph of that section, before 8 December 2023, a member of the board of directors may be a member of a committee even if he or she does not have the status of independent director.

Until those committees are established, the board of directors designates, according to its priorities, one of its members, other than the President and Chief Executive Officer, to replace the chair of the board if the latter is absent or unable to act.

150. A policy or regulation of the Autorité des marchés financiers in force on 7 December 2021 that concerns a matter under the jurisdiction of the Authority's board of directors continues to apply until it is amended, replaced or repealed by the board or, if applicable, until the policy or regulation, or an amendment of it, is submitted for government approval.

151. The instrument of delegation referred to in section 24 of the Act respecting the regulation of the financial sector, amended by section 88, which authorizes a staff member of the Autorité des marchés financiers to sign a deed, document or writing that binds the Authority, continues to apply to that member until the date of coming into force of the instrument of authorization referred to in section 24.1 of the Act respecting the regulation of the financial sector, enacted by section 89, which may not be later than 8 December 2022.

152. Section 17 of the Act respecting the governance of state-owned enterprises applies to the Autorité des marchés financiers as of the fiscal year beginning on 1 April 2022. The board of directors must, before the end of that fiscal year, approve the financial disclosure policy referred to in that section.

153. The strategic plan of the Autorité des marchés financiers in force on 7 December 2021 continues to apply until the date it expires even if it does not meet the requirements set out in sections 34 and 35 of the Act respecting the governance of state-owned enterprises.

154. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Autorité des marchés financiers as of the fiscal year beginning on 1 April 2022.

155. Between 8 December 2021 and the date of coming into force of the third paragraph of section 19.22 of the Act respecting the regulation of the financial sector, enacted by section 83, Order in Council 666-2004 dated 30 June 2004 (2004, G.O. 2, 3509, French only) applies, with the necessary modifications, to the members of the board of directors of the Autorité des marchés financiers, except the President and Chief Executive Officer.

156. This Act comes into force on 8 December 2021, except section 83, to the extent that it enacts the second and third paragraphs of section 19.22 of the Act respecting the regulation of the financial sector, which comes into force on the date of coming into force of the first order made under those paragraphs.

2021, chapter 35
**AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
MAINLY FOR THE PURPOSE OF REDUCING RED TAPE**

Bill 103

Introduced by Madam Lucie Lecours, Minister for the Economy

Introduced 6 October 2021

Passed in principle 9 November 2021

Passed 7 December 2021

Assented to 9 December 2021

Coming into force: 9 December 2021, except subparagraph a of paragraph 1 and paragraphs 4 and 5 of section 79, which come into force on the date or dates to be determined by the Government

Legislation amended:

Civil Code of Québec

Act respecting land use planning and development (chapter A-19.1)

Cities and Towns Act (chapter C-19)

Municipal Code of Québec (chapter C-27.1)

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (chapter C-37.02)

Cooperatives Act (chapter C-67.2)

Hydro-Québec Act (chapter H-5)

Mining Act (chapter M-13.1)

Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1)

Act respecting the legal publicity of enterprises (chapter P-44.1)

Environment Quality Act (chapter Q-2)

Act respecting public transit authorities (chapter S-30.01)

Act to amend the Environment Quality Act to modernize the environmental authorization scheme and to amend other legislative provisions, in particular to reform the governance of the Green Fund (2017, chapter 4)

Act to amend the Cultural Heritage Act and other legislative provisions (2021, chapter 10)

Legislation repealed:

Act respecting stuffing and upholstered and stuffed articles (chapter M-5)

Regulations amended:

Regulation respecting wildlife habitats (chapter C-61.1, r. 18)

Regulation respecting mineral substances other than petroleum, natural gas and brine (chapter M-13.1, r. 2)

Regulation respecting the authorization for the alienation or use of a lot without the authorization of the Commission de protection du territoire agricole du Québec (chapter P-41.1, r. 1.1)

(cont'd on next page)

Explanatory notes

This Act proposes amendments to various Acts mainly to reduce red tape for enterprises.

In the mining sector, the Act proposes, among other things, to withdraw the requirement to hold a prospecting licence, to abolish staking as a mean of obtaining claims, to extend the term of a claim to three years, and to reduce the frequency of transmission of certain documents to the minister responsible for natural resources.

In the municipal sector, the Act withdraws municipalities' obligation to send certain reports to the minister responsible for municipal affairs. Moreover, under the Act, the supply contracts of municipal bodies may take the form of a delivery order contract, and such bodies are granted extra time when they are required to publish a list of their contracts.

The Act also allows municipalities to enter into an agreement with Hydro-Québec to offer a public charging service for electric vehicles within the framework of a network established by Hydro-Québec or one of its wholly-owned subsidiaries.

In the agricultural sector, the Act clarifies the functions and powers of the Commission de protection du territoire agricole du Québec, including that of promoting the practice of agriculture in accordance with a diversity of models requiring varying areas of land. The Act restricts access to certain documents held by the commission. The mechanism for applying for the exclusion of a lot from an agricultural zone is amended. The Act also provides that the Government may decide to include a lot from such a zone, in addition to establishing that a decision of the Government authorizing exclusion of a lot from an agricultural zone must provide for conditions to reinclude the lot in the event the project is not carried out. The Act also establishes that such a Government decision, as well as the decision authorizing the use of a lot in an agricultural zone for purposes other than agriculture may be accompanied by impact reduction measures considered sufficient by the minister responsible for agriculture.

In the environmental sector, the Act extends the characterization study filing time to one year from the date of cessation of an industrial or commercial activity, while authorizing the minister responsible for the environment to grant additional time, and grants a 90-day period for filing a rehabilitation plan for approval if the study reveals the presence of contaminants. Moreover, the Act allows for accreditations or certifications of laboratories carrying out environmental collections, analyses and other verifications to be combined into a single accreditation or certification. It also provides that certain obligations imposed on such laboratories do not end on 23 March 2023, but instead remain applicable until the making of a regulation by the Government.

The Act allows syndicates of co-owners of an immovable held in divided co-ownership and cooperatives to hold meetings as well as votes by technological means. It also allows a cooperative to keep its Québec business number in the case of an amalgamation, other than an ordinary amalgamation.

The Act also allows the minister responsible for culture to shorten the 90-day time limit that a municipality must comply with when issuing a demolition permit for an immovable constructed before 1940.

The Act repeals the Act respecting stuffing and upholstered and stuffed articles.

Lastly, the Act makes consequential amendments, including to several regulations, and contains transitional and final provisions.



Chapter 35

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY FOR THE PURPOSE OF REDUCING RED TAPE

[Assented to 9 December 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CIVIL CODE OF QUÉBEC

1. The Civil Code of Québec is amended by inserting the following article after article 1084:

“**1084.1.** The directors may participate in a meeting of the board of directors by the use of a means which allows all those participating to communicate directly with each other.

Directors who participate in such a meeting may vote by any means enabling votes to be cast in a way that allows them to be verified afterwards and protects the secrecy of the vote when such a ballot has been requested.”

2. The Code is amended by inserting the following article after article 1088:

“**1088.1.** A meeting may be held by the use of a means which allows all those participating to communicate directly with each other.”

3. The Code is amended by inserting the following article after article 1089:

“**1089.1.** Co-owners who participate in a meeting by the use of a means which allows all those participating to communicate directly with each other may vote by any means enabling votes to be cast in a way that allows them to be verified afterwards and protects the secrecy of the vote when such a ballot has been requested.”

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

4. Section 246 of the Act respecting land use planning and development (chapter A-19.1) is amended by striking out “staking or” in the first paragraph.

CITIES AND TOWNS ACT

5. Section 105.2 of the Cities and Towns Act (chapter C-19) is amended

(1) by inserting the following paragraph after the first paragraph:

“The first paragraph does not apply to reports of an external auditor made in respect of a chief auditor or of every legal person referred to in subparagraph 2 of the first paragraph of section 107.7 or in subparagraph 4 of the first paragraph of section 85 of the Act respecting the Commission municipale (chapter C-35).”;

(2) by replacing “second” in the third paragraph by “third”.

6. Section 477.6 of the Act is amended by replacing “31 January” in subparagraph 2 of the second paragraph by “31 March”.

7. Section 573 of the Act is amended by replacing “and 573.1.0.1.1” in subsection 7 by “, 573.1.0.1.1 and 573.1.0.1.3”.

8. The Act is amended by inserting the following section after section 573.1.0.1.2:

“573.1.0.1.3. A supply contract may take the form of a delivery order contract when the procurement requirements are recurrent, and the quantity of goods or the rate or frequency at which they are acquired are uncertain. Such a contract, whose term may not exceed three years, may be entered into with one or more suppliers.

The call for tenders or a document to which it refers must indicate the approximate quantities of the goods that may be acquired or, failing that, the approximate value of the contract.

The tenders are evaluated according to the price or according to a system of bid weighting and evaluating in accordance with section 573.1.0.1 or 573.1.0.1.1.

If the delivery order contract is entered into with more than one supplier, the orders are awarded to the supplier who proposed the lowest price or obtained the highest score, as the case may be, unless the supplier cannot fill the orders, in which case the other suppliers are solicited according to their respective rank.

A delivery order contract may allow any selected supplier to replace goods offered by equivalent goods or to reduce the price of goods offered. The call for tenders or a document to which it refers must then indicate the procedure applicable to make such amendments as well as the mechanism to inform the other selected suppliers of the amendments.”

MUNICIPAL CODE OF QUÉBEC

9. Article 176.2 of the Municipal Code of Québec (chapter C-27.1) is amended

(1) by inserting the following paragraph after the first paragraph:

“The first paragraph does not apply to reports of an external auditor made in respect of every legal person referred to in subparagraph 2 of the first paragraph of article 966.2.1 or in subparagraph 4 of the first paragraph of section 85 of the Act respecting the Commission municipale (chapter C-35).”;

(2) by replacing “second” in the third paragraph by “third”.

10. Article 935 of the Code is amended by replacing “and 936.0.1.1” in subarticle 7 by “, 936.0.1.1 and 936.0.1.3”.

11. The Code is amended by inserting the following article after article 936.0.1.2:

“936.0.1.3. A supply contract may take the form of a delivery order contract when the procurement requirements are recurrent, and the quantity of goods or the rate or frequency at which they are acquired are uncertain. Such a contract, whose term may not exceed three years, may be entered into with one or more suppliers.

The call for tenders or a document to which it refers must indicate the approximate quantities of the goods that may be acquired or, failing that, the approximate value of the contract.

The tenders are evaluated according to the price or according to a system of bid weighting and evaluating in accordance with article 936.0.1 or 936.0.1.1.

If the delivery order contract is entered into with more than one supplier, the orders are awarded to the supplier who proposed the lowest price or obtained the highest score, as the case may be, unless the supplier cannot fill the orders, in which case the other suppliers are solicited according to their respective rank.

A delivery order contract may allow any selected supplier to replace goods offered by equivalent goods or to reduce the price of goods offered. The call for tenders or a document to which it refers must then indicate the procedure applicable to make such amendments as well as the mechanism to inform the other selected suppliers of the amendments.”

12. Article 961.4 of the Code is amended by replacing “31 January” in subparagraph 2 of the second paragraph by “31 March”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE MONTRÉAL

13. Section 105.3 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by replacing “31 January” in the third paragraph by “31 March”.

14. Section 108 of the Act is amended by replacing “and 109.1” in the twelfth paragraph by “, 109.1 and 109.3”.

15. The Act is amended by inserting the following section after section 109.2:

“109.3. A supply contract may take the form of a delivery order contract when the procurement requirements are recurrent, and the quantity of goods or the rate or frequency at which they are acquired are uncertain. Such a contract, whose term may not exceed three years, may be entered into with one or more suppliers.

The call for tenders or a document to which it refers must indicate the approximate quantities of the goods that may be acquired or, failing that, the approximate value of the contract.

The tenders are evaluated according to the price or according to a system of bid weighting and evaluating in accordance with section 109 or 109.1.

If the delivery order contract is entered into with more than one supplier, the orders are awarded to the supplier who proposed the lowest price or obtained the highest score, as the case may be, unless the supplier cannot fill the orders, in which case the other suppliers are solicited according to their respective rank.

A delivery order contract may allow any selected supplier to replace goods offered by equivalent goods or to reduce the price of goods offered. The call for tenders or a document to which it refers must then indicate the procedure applicable to make such amendments as well as the mechanism to inform the other selected suppliers of the amendments.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE QUÉBEC

16. Section 98.3 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended by replacing “31 January” in the third paragraph by “31 March”.

17. Section 101 of the Act is amended by replacing “and 102.1” in the twelfth paragraph by “, 102.1 and 102.3”.

18. The Act is amended by inserting the following section after section 102.2:

“102.3. A supply contract may take the form of a delivery order contract when the procurement requirements are recurrent, and the quantity of goods or the rate or frequency at which they are acquired are uncertain. Such a contract, whose term may not exceed three years, may be entered into with one or more suppliers.

The call for tenders or a document to which it refers must indicate the approximate quantities of the goods that may be acquired or, failing that, the approximate value of the contract.

The tenders are evaluated according to the price or according to a system of bid weighting and evaluating in accordance with section 102 or 102.1.

If the delivery order contract is entered into with more than one supplier, the orders are awarded to the supplier who proposed the lowest price or obtained the highest score, as the case may be, unless the supplier cannot fill the orders, in which case the other suppliers are solicited according to their respective rank.

A delivery order contract may allow any selected supplier to replace goods offered by equivalent goods or to reduce the price of goods offered. The call for tenders or a document to which it refers must then indicate the procedure applicable to make such amendments as well as the mechanism to inform the other selected suppliers of the amendments.”

COOPERATIVES ACT

19. The Cooperatives Act (chapter C-67.2) is amended by inserting the following sections after section 76.1:

“76.2. Subject to the by-laws, an annual meeting may be held by the use of means enabling all participants to communicate directly with each other.

“76.3. Subject to the by-laws, members who participate in a meeting by the use of a means enabling all participants to communicate directly with each other may vote by any means enabling votes to be cast in a way that allows them to be verified afterwards and protects the secrecy of the vote when such a ballot has been requested.”

20. Section 79.1 of the Act is replaced by the following section:

“79.1. Sections 76.2 and 76.3 apply, with the necessary modifications, to a special meeting.”

21. Section 95 of the Act is amended by adding the following paragraph at the end:

“Directors who participate in such a meeting may vote by any means enabling votes to be cast in a way that allows them to be verified afterwards and protects the secrecy of the vote when such a ballot has been requested.”

HYDRO-QUÉBEC ACT

22. The Hydro-Québec Act (chapter H-5) is amended by inserting the following section after section 48.2:

“48.3. A municipality may enter into an agreement with the Company to offer a public charging service for electric vehicles within the framework of a network established by the Company or one of its wholly-owned subsidiaries.

Within the scope of this agreement, the Company may provide that the municipality must, despite the rules governing the making of contracts that are applicable to it, acquire certain equipment and services only from suppliers retained by the Company or one of its wholly-owned subsidiaries.

To retain a supplier referred to in the second paragraph, the Company or one of its wholly-owned subsidiaries must have made a call for tenders in compliance with any intergovernmental agreement on the opening of public procurement applicable to the municipality.”

ACT RESPECTING STUFFING AND UPHOLSTERED AND STUFFED ARTICLES

23. The Act respecting stuffing and upholstered and stuffed articles (chapter M-5) is repealed.

MINING ACT

24. The heading of Division II of Chapter III of the Mining Act (chapter M-13.1) is amended by striking out “LICENCE”.

25. Sections 19 to 25 of the Act are replaced by the following section:

“19. Any person may prospect on or may designate on a map a parcel of land on which a claim may be obtained.”

26. Section 26 of the Act is amended

(1) by replacing “entitled to engage in prospecting or staking on that land under” by “prospecting on that land in accordance with the provisions of”;

(2) by striking out “and, in the case of a licence holder, if he produces his licence”.

- 27.** Sections 28 and 28.1 of the Act are repealed.
- 28.** Section 29 of the Act is amended
- (1) by striking out “stake or”;
 - (2) by inserting “a claim,” after “subject to”;
 - (3) by replacing “mining rights” by “claims”.
- 29.** Section 30 of the Act is amended by striking out both occurrences of “stake or”.
- 30.** Section 30.1 of the Act is amended by striking out “stake.”.
- 31.** Section 32 of the Act is repealed.
- 32.** Section 33 of the Act is amended by striking out “or stake” in the introductory clause.
- 33.** Sections 35 and 36 of the Act are repealed.
- 34.** Section 38 of the Act is amended
- (1) by striking out “stake or”, “before 7:00 a.m. in the case of staking, or” and “in the case of map designation” in the first paragraph;
 - (2) by striking out “stake or” in the second paragraph.
- 35.** Section 39 of the Act is amended by striking out “stake or”.
- 36.** Section 40 of the Act is amended
- (1) by striking out “staking or” in the first paragraph;
 - (2) by replacing the second paragraph by the following paragraph:

“For the purposes of this division, “staked claim”, “claim obtained by staking” or “parcel of land staked”, “staked parcel of land”, or “land staked”, means a claim obtained by staking or the parcel of land on which such a claim is obtained in accordance with this Act, as it reads on 8 December 2021.”
- 37.** Section 42 of the Act is amended by striking out the first and second paragraphs.
- 38.** Sections 42.5 to 46 of the Act are repealed.
- 39.** Section 47 of the Act is amended by striking out “map designated”.

- 40.** Section 48 of the Act is repealed.
- 41.** Section 49 of the Act is amended by striking out the second paragraph.
- 42.** Sections 50 and 51 of the Act are repealed.
- 43.** Section 52 of the Act is amended
- (1) by striking out “the second paragraph of section 28 or” in subparagraph 3 of the first paragraph;
 - (2) by replacing the second paragraph by the following paragraph:

“The registrar shall forward, to the Minister, every notice of map designation that concerns a parcel of land
 - (1) referred to in section 4, where only gold and silver form part of the domain of the State;
 - (2) from which mineral substances referred to in section 5 have been, or are being, extracted, except sand or gravel;
 - (3) referred to in section 33; or
 - (4) where the mineral substances are reserved to the State under section 304.”
- 44.** Section 53 of the Act is amended
- (1) by striking out “staking, notice of staking or” in the first paragraph;
 - (2) by striking out the second paragraph.
- 45.** Section 54 of the Act is repealed.
- 46.** Section 55 of the Act is amended by striking out “of staking or a notice”.
- 47.** Section 56 of the Act is amended by striking out the first paragraph.
- 48.** Section 58 of the Act is amended by striking out “allow a post fixing the boundaries of a staked parcel of land to be moved, altered or replaced. He may also” in the second paragraph.
- 49.** Section 59.1 of the Act is amended by replacing “subparagraph 1 of the second paragraph of section 49” by “the third paragraph of section 59”.
- 50.** Section 60 of the Act is repealed.

51. Section 60.1 of the Act is amended

(1) by striking out “by staking and the boundaries of the territories in which claims may be obtained” in the first paragraph;

(2) by striking out the last two sentences of the third paragraph.

52. Section 61 of the Act is amended

(1) by replacing “two” in the first paragraph by “three”;

(2) by replacing “before the 60th day preceding its date of expiry or, on payment of the extra amount fixed by regulation, after that date but before its date of expiry” in subparagraph 1 of the second paragraph by “before its date of expiry”.

53. Section 65 of the Act is amended

(1) in the second paragraph,

(a) by replacing “il” in the French text by “le titulaire de claim”;

(b) by adding the following sentence at the end: “In such cases, the Minister shall, within 60 days after the claim is registered, notify the owner, the lessee, the holder of the exclusive lease to mine surface mineral substances and the local municipality of the claim and publish a notice to that effect on the department’s website, in the manner determined by regulation.”;

(2) by replacing the third and fourth paragraphs by the following paragraph:

“With respect to lands granted or alienated by the State for purposes other than mining purposes, if the claim is in the territory of a local municipality, the claim holder must inform the municipality and the landowner of the work to be performed at least 30 days before the work begins.”

54. Section 71.1 of the Act is replaced by the following section:

71.1. The claim holder must, not later than 31 January each year, submit to the Minister a report on the work performed during the period from 1 January to 31 December of the preceding year. The report must be presented using a form supplied by the Minister and must contain the information determined by regulation.

Despite the first paragraph, the first report on the work performed during the period from the date of registration of the claim to 31 December of the year following the year of registration must be submitted within 30 days following that period.”

55. Section 72 of the Act is amended

- (1) by striking out “60 days or more” in the first paragraph;
- (2) by striking out the second sentence of the second paragraph.

56. Section 81 of the Act is amended

- (1) by striking out “staking or” in the first paragraph;
- (2) by striking out the second paragraph.

57. Section 101 of the Act is amended by replacing “mentioned in section 22, 31.5, 164 or 201 of the Environment Quality Act (chapter Q-2) has been issued” in the second paragraph by “required under the Environment Quality Act (chapter Q-2) for mining operation work has been issued or amended”.

58. The Act is amended by inserting the following section after section 104:

“104.1. The Minister may grant an increase in the area of the territory covered by the lease to the lessee who applies for one, provided

- (1) the added land is contiguous to that territory;
- (2) the added land is subject to one or more claims held by the lease holder;
- (3) mining operations have come into production in reasonable commercial quantities;
- (4) the revised rehabilitation and restoration plan has been approved in accordance with this Act, and the authorization required under the Environment Quality Act (chapter Q-2) has been issued or amended, as applicable; and
- (5) the lessee has complied with any requirement prescribed by regulation and paid the annual rental for the portion of added land as well as the fees prescribed.

An application for an increase in the area of the territory covered by the lease must also be accompanied by a survey of the parcel of land involved, unless it has already been entirely surveyed, a report describing the nature, extent and probable value of the deposit, certified by an engineer or a geologist who meets the qualification requirements determined by regulation, and a report presenting an estimate of mineral resources and reserves.”

59. Section 155 of the Act is amended

- (1) by replacing “On the dates fixed by regulation, the lessee shall transmit to the Minister a report” in the first paragraph by “Not later than 15 April each year, the lessee shall transmit to the Minister a report covering the period from 1 April to 31 March preceding that date”;

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

“The lessee shall transmit to the Minister, at the Minister’s request and within the time fixed by the Minister, a monthly or quarterly report with the same information.”

60. Section 207 of the Act is amended

(1) in the first paragraph,

(a) by striking out “staking or”;

(b) by replacing “under section 32 or 33, a report, an application for exemption from the” by “under section 33, a report or an application relating to”;

(2) by striking out the second paragraph;

(3) in the third paragraph,

(a) by replacing “Applications for a licence, a lease or an authorization under section 32 or 33” by “Map designation notices or applications for a lease or an authorization under section 33”;

(b) by striking out the last two sentences;

(4) by replacing “licence, lease or authorization under section 32 or 33” in the fourth paragraph by “lease or authorization under section 33”.

61. Section 213 of the Act is amended by striking out the fifth paragraph.

62. Section 223 of the Act is amended

(1) by replacing “forward to the Minister, within the same time as for the report required under section 222,” by “, every five years, forward to the Minister”;

(2) by adding the following paragraphs at the end:

“The Minister may require that the operator provide him, within the time fixed by the Minister, with the plans prescribed by regulation.

Whenever amendments to the plans are justified by changes in the mining activities, the operator must forward the plans to the Minister within the time provided for by regulation.”

63. Section 280 of the Act is repealed.

64. Section 281 of the Act is amended by striking out paragraph 4.

65. Section 284 of the Act is amended by replacing “in sections 280 and 281” in the second paragraph by “in section 281”.

66. Section 285 of the Act is repealed.

67. Section 291 of the Act is amended by striking out “, 280”.

68. Section 304 of the Act is amended by replacing “staking,” in the second paragraph by “prospecting.”

69. Section 304.1 of the Act is amended by striking out “stake and” in the first paragraph.

70. Section 306 of the Act is amended

(1) by striking out paragraphs 6 and 7;

(2) by striking out “notices of staking,” in paragraph 8;

(3) by striking out “in the second paragraph of section 72 and” in paragraph 11;

(4) by inserting the following paragraph after paragraph 12.12:

“(13) fix the amount of the fees to be paid by the lessee who applies for an increase in the area of the territory subject to the lease in accordance with section 104.1;”;

(5) by striking out paragraph 14.1;

(6) by inserting “as well as the time limits for transmitting those plans to the Minister whenever amendments to the plans are justified by changes in the mining activities” at the end of paragraph 24.

71. Section 314 of the Act is amended by striking out “19, 20, 45,” in paragraph 1.

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND AND AGRICULTURAL ACTIVITIES

72. Section 1 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) is amended by replacing “in the plan and technical description” in the definition of “agricultural zone” in subparagraph 17 of the first paragraph by “in the plan and in the technical description, if any.”

73. Section 1.1 of the Act is amended by inserting “, in accordance with a diversity of models requiring in particular varying areas of land,” after “agriculture”.

74. Section 3 of the Act is amended by inserting “and to promote, in keeping with the concept of sustainable development, the preservation and development of agricultural activities and enterprises” after “agricultural land of Québec” in the introductory clause of the second paragraph.

75. Section 12 of the Act is amended by inserting “while promoting the development of those activities and of agricultural enterprises” after “agricultural activities” in the first paragraph.

76. Section 15 of the Act is amended by adding the following at the end of the third paragraph: “However, on payment of the costs, only the following may consult the documents mentioned in the second paragraph that contain industrial, financial, commercial, scientific or technical information, such as financial statements and business plans, and obtain a copy of them:

- (1) the declarant;
- (2) the applicant;
- (3) the owner or operator of the lot to which a declaration or an application for authorization applies;
- (4) the regional county municipality, community or certified association that must transmit a recommendation under section 58.4;
- (5) the regional county municipality or community, the local municipality concerned or the certified association referred to in section 59;
- (6) an interested person to whom paragraph *b* of section 18.6, section 60.1, section 79.6 or the seventh paragraph of section 100.1 applies; or
- (7) any other person determined by regulation.”

77. Section 31.1 of the Act is amended by replacing “at the record office of” in the second paragraph by “with”.

78. Section 62 of the Act is amended, in the second paragraph,

- (1) by replacing “In” in the introductory clause by “In addition to the considerations provided for in section 12, in”;
- (2) by replacing “farming activities” in paragraph 8 by “the practice of agriculture in accordance with a diversity of models and of viable agricultural projects that may require varying areas of land”.

79. Section 65 of the Act is amended

- (1) in the first paragraph,

(a) by striking out “to the local municipality in whose territory the lot is situated and forward a copy of the application”;

(b) by adding the following sentence at the end: “The regional county municipality or the community may identify more than one area for the purposes of the application for exclusion.”;

(2) by striking out the second paragraph;

(3) by replacing “in the first or second paragraph” in the third paragraph by “in the first paragraph”;

(4) by inserting the following paragraphs after the third paragraph:

“The applicant must transmit a copy of the application to the local municipality concerned or, as the case may be, the local municipalities concerned. Upon receipt of the copy, the clerk or secretary-treasurer of the local municipality shall advise the commission of the date of receipt.

The local municipality may require from the applicant any information and document it considers relevant.

The local municipality shall, within 45 days of receiving the copy of the application, transmit to the commission all the information required by the commission, in particular as regards the standards intended to reduce the inconvenience caused by odours resulting from agricultural activities established pursuant to the powers provided for in subparagraph 4 of the second paragraph of section 113 of the Act respecting land use planning and development (chapter A-19.1), and its recommendation, and transmit the assessment of an authorized officer as to whether the application is consistent with its zoning by-law and with the interim control measures, if any.”;

(5) in the fourth paragraph,

(a) by replacing “58.1” by “58.2”;

(b) by inserting “a recommendation and to” after “apply to”.

80. The Act is amended by inserting the following section after section 65:

“65.0.1. Where the commission receives applications for exclusion relating to the same project and pertaining to lots situated in the territory of more than one local municipality, it may, on its own initiative or on request, group together the applications for exclusion so they are processed as a single record.”

81. Section 65.1 of the Act is amended by replacing “local” in the first paragraph by “regional county”.

82. Section 66 of the Act is amended

(1) by replacing “the use for purposes other than agriculture, the subdivision, the alienation and the exclusion of a lot from an agricultural zone for the purposes of a department or public agency” in the first paragraph by “and for the purposes of a department or public body, the use for purposes other than agriculture, the subdivision, the alienation, the inclusion and the exclusion of a lot”;

(2) by inserting the following paragraph after the first paragraph:

“A decision of the Government authorizing the exclusion of a lot from an agricultural zone must, on such conditions as are determined in the decision, provide for its reinclusion in the event that the project is not carried out. In addition, a decision of the Government authorizing a use for purposes other than agriculture or an exclusion of a lot may be accompanied by any impact reduction measure considered sufficient by the Minister, in particular the inclusion or reinclusion of a lot in the agricultural zone.”

83. The Act is amended by inserting the following section after section 66:

“**66.1.** The Minister may enter into any agreement relating to the implementation of the impact reduction measures provided for in the second paragraph of section 66.”

84. The Act is amended by inserting the following section after section 79.2.3:

“**79.2.3.1.** Where a livestock facility can only be enlarged by encroaching upon the space that must be left open under separation distance requirements, the enlargement of the facility is allowed notwithstanding the separation distance requirements so long as

(1) the enlargement is necessary in order to comply with a code of practice or a standard of a certification aimed at ensuring the welfare of animals;

(2) there is no increase in the number of livestock units; and

(3) the enlargement is not erected on the side of the building used for a purpose other than an agricultural purpose whose siting would entail the greatest restriction on the potential for expanding the agricultural activities of that breeding unit if the separation distance requirements were taken into account.”

85. Section 80 of the Act is amended, in the second paragraph,

(1) by replacing “agricultural operation or an equestrian centre” in subparagraph 1 by “agricultural operation”;

(2) by inserting “or a use related to farm product processing on a farm” at the end of subparagraph 2.

86. The Act is amended by inserting the following section after section 96:

“**96.1.** The second paragraph of section 66 and section 66.1 apply to a decision of the Government rendered under section 96.”

87. The Act is amended by inserting the following sections after section 105.1:

“**105.2.** The commission may, after consulting the regional county municipality concerned, prepare an adjusted plan of an agricultural zone in its territory.

For the preparation of an adjusted plan, the commission shall refer to the plan and technical description prepared and adopted in accordance with sections 49 and 50 and shall also take into account any clarifications made to the cadastre in Québec under the Act to promote the reform of the cadastre in Québec (chapter R-3.1). Moreover, the commission may

(1) more accurately reproduce the boundaries of an agricultural zone; and

(2) make the minor corrections shown on the renewal of the cadastre provided for in the Act to promote the reform of the cadastre in Québec to an agricultural zone.

“**105.3.** Sections 49 to 54 and section 69.4, adapted as required, apply to the adjusted plan.

The adjusted plan may, where appropriate, not be accompanied by a technical description.”

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

88. Section 21 of the Act respecting the legal publicity of enterprises (chapter P-44.1) is amended by inserting “an amalgamation involving a cooperative, where the legal person resulting from the amalgamation continues under the Cooperatives Act (chapter C-67.2), except an ordinary amalgamation within the meaning of that Act, or” after “other than” in subparagraph 6 of the first paragraph.

89. Section 41 of the Act is amended by inserting “an amalgamation involving a cooperative, other than an ordinary amalgamation within the meaning of the Cooperatives Act (chapter C-67.2), where the legal person resulting from the amalgamation continues under that Act, or to a legal person resulting from” and “, as applicable, the cooperative or” after “legal person resulting from” and “information concerning”, respectively, in the second paragraph.

ENVIRONMENT QUALITY ACT

90. Section 31.51 of the Environment Quality Act (chapter Q-2) is amended

(1) by replacing “perform a characterization study of the land on which the activity was carried on within six months of the cessation or within such additional time, not exceeding 18 months, as the Minister may grant, subject to the conditions fixed by the Minister, with a view to the resumption of activity. Upon completion, the study must be transmitted to the Minister and to the owner of the land” in the first paragraph by “transmit to the Minister and to the owner of the land a characterization study of the land on which the activity was carried on, within 12 months of the cessation or within such reasonable additional time as the Minister may grant, subject to the conditions determined by the Minister”;

(2) by replacing “as soon as possible after being informed of the presence of the contaminants” in the second paragraph by “not later than three months after the study is transmitted”.

91. Section 118.6 of the Act is amended by adding the following paragraph at the end:

“Where a person or a municipality already holds an accreditation or certification, the Minister shall add to that accreditation or certification, on the conditions the Minister determines, any new activity referred to in the first paragraph if the person or municipality meets the conditions set out in subparagraphs 1 and 2 of the second paragraph.”

92. The Act is amended by inserting the following section after section 118.7:

118.7.1. The Minister may, on the terms and conditions the Minister determines, at the request of a person or municipality holding two or more accreditations or certifications or on the Minister’s own initiative on an application for an accreditation or certification or its renewal, combine all the accreditations or certifications held by the person or municipality into a single one.

On issuing such an accreditation or certification, the Minister may not make any amendment to the conditions set out in the accreditations or certifications thus combined that would subject the accredited or certified person or municipality to new obligations.

As of the date of its issue, the accreditation or certification is deemed to be issued under section 118.6 and replaces the accreditations or certifications it combines, which cease to have effect without this affecting any offences committed, proceedings instituted or penalties incurred before that date in relation to those accreditations or certifications.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

93. Section 92.3 of the Act respecting public transit authorities (chapter S-30.01) is amended by replacing “31 January” in the third paragraph by “31 March”.

94. Section 95 of the Act is amended by replacing “and 96.1” in the twelfth paragraph by “, 96.1 and 96.3”.

95. The Act is amended by inserting the following section after section 96.2:

“96.3. A supply contract may take the form of a delivery order contract when the procurement requirements are recurrent, and the quantity of goods or the rate or frequency at which they are acquired are uncertain. Such a contract, whose term may not exceed three years, may be entered into with one or more suppliers.

The call for tenders or a document to which it refers must indicate the approximate quantities of the goods that may be acquired or, failing that, the approximate value of the contract.

The tenders are evaluated according to the price or according to a system of bid weighting and evaluating in accordance with section 96 or 96.1.

If the delivery order contract is entered into with more than one supplier, the orders are awarded to the supplier who proposed the lowest price or obtained the highest score, as the case may be, unless the supplier cannot fill the orders, in which case the other suppliers are solicited according to their respective rank.

A delivery order contract may allow any selected supplier to replace goods offered by equivalent goods or to reduce the price of goods offered. The call for tenders or a document to which it refers must then indicate the procedure applicable to make such amendments as well as the mechanism to inform the other selected suppliers of the amendments.”

ACT TO AMEND THE ENVIRONMENT QUALITY ACT TO
MODERNIZE THE ENVIRONMENTAL AUTHORIZATION SCHEME
AND TO AMEND OTHER LEGISLATIVE PROVISIONS, IN
PARTICULAR TO REFORM THE GOVERNANCE OF THE
GREEN FUND

96. Section 287 of the Act to amend the Environment Quality Act to modernize the environmental authorization scheme and to amend other legislative provisions, in particular to reform the governance of the Green Fund (2017, chapter 4) is amended by striking out “or not later than five years after 23 March 2018,” in the introductory clause.

97. Section 288 of the Act is amended, in the first paragraph,

(1) by replacing “between 23 March 2018 and 23 March 2021” by “as of 23 March 2018 and until the coming into force of the first regulation made”;

(2) by replacing “of five years under the programs established by the Minister for that purpose before 23 March 2018 and published on the website of the Minister’s department” by “of not more than five years”.

ACT TO AMEND THE CULTURAL HERITAGE ACT AND OTHER LEGISLATIVE PROVISIONS

98. Section 138 of the Act to amend the Cultural Heritage Act and other legislative provisions (2021, chapter 10) is amended by adding the following paragraph at the end:

“The Minister may however shorten the time prescribed in the first paragraph by means of a notice sent to the municipality.”

REGULATION RESPECTING WILDLIFE HABITATS

99. The Regulation respecting wildlife habitats (chapter C-61.1, r. 18) is amended

(1) by striking out “stakes a claim or” in section 9;

(2) by striking out “de jalonnement ou” in section 19 in the French text.

REGULATION RESPECTING MINERAL SUBSTANCES OTHER THAN PETROLEUM, NATURAL GAS AND BRINE

100. Chapter I of the Regulation respecting mineral substances other than petroleum, natural gas and brine (chapter M-13.1, r. 2), comprising sections 1 to 2, is repealed.

101. Division I of Chapter II of the Regulation, comprising sections 3 to 4, is repealed.

102. Section 5 of the Regulation is repealed.

103. Section 6 of the Regulation is amended

(1) by replacing paragraph 1 by the following paragraphs:

“(1) the applicant’s name, address, telephone number and, where applicable, the date of birth and the name, address and telephone number of the person to whom correspondence shall be sent;

“(2) the business number assigned to the applicant under the Act respecting the legal publicity of enterprises (chapter P-44.1), where applicable;”;

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

“(4) a declaration from the applicant attesting to the accuracy of the information provided;”.

104. Section 7 of the Regulation is repealed.

105. Section 10 of the Regulation is amended by striking out the third paragraph.

106. Section 13 of the Regulation is repealed.

107. Division III of Chapter VI of the Regulation, comprising section 59, is repealed.

108. Section 62 of the Regulation is amended by replacing “in the first paragraph of section 59 of this Regulation or on the date fixed by the Minister under the second paragraph of section 155 of the Act” in subparagraph 1 of the first paragraph by “in the first and second paragraph of that section”.

109. Section 129 of the Regulation is amended by striking out “32 or” in the first paragraph.

110. Section 130 of the Regulation is repealed.

111. Section 130.2 of the Regulation is amended by replacing “1, 2, 3, 7, 8, 128, 129 and 130” in the first paragraph by “8, 128 and 129”.

REGULATION RESPECTING THE AUTHORIZATION FOR THE
ALIENATION OR USE OF A LOT WITHOUT THE AUTHORIZATION
OF THE COMMISSION DE PROTECTION DU TERRITOIRE AGRICOLE
DU QUÉBEC

112. Chapter III of the Regulation respecting the authorization for the alienation or use of a lot without the authorization of the Commission de protection du territoire agricole du Québec (chapter P-41.1, r. 1.1), comprising section 26, is repealed.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

113. Order in Council 839-2013 dated 23 July 2013 (2013, G.O. 2, 3523, French only), concerning the making of an agreement relating to the taking of responsibility by municipalities for offering a public charging service for electric vehicles within the framework of Hydro-Québec's Electric Circuit network, and an agreement entered into between a municipality and the Minister of Natural Resources and Wildlife under that Order in Council cease to have effect on 9 December 2021.

114. A partnership agreement for the deployment of charging stations for electric vehicles within the framework of Hydro-Québec's Electric Circuit network between a municipality and Hydro-Québec, in force on 9 December 2021, is deemed to be an agreement entered into under the first paragraph of section 48.3 of the Hydro-Québec Act (chapter H-5), enacted by section 22. Such a partnership agreement continues to have effect until it is replaced or resiliated by the parties.

115. Section 65 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), as it reads on 8 December 2021, continues to apply to an application for exclusion received by the Commission de protection du territoire agricole du Québec before 9 December 2021.

116. The provisions of this Act come into force on 9 December 2021, except subparagraph *a* of paragraph 1 and paragraphs 4 and 5 of section 79, which come into force on the date or dates to be determined by the Government.

2021, chapter 36

AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 25 MARCH 2021 AND TO CERTAIN OTHER MEASURES

Bill 5

Introduced by Mr. Eric Girard, Minister of Finance

Introduced 2 November 2021

Passed in principle 23 November 2021

Passed 10 December 2021

Assented to 10 December 2021

**Coming into force: 10 December 2021, except the provisions of sections 31, 32 and 195,
which come into force on 10 June 2022**

Legislation amended:

Tax Administration Act (chapter A-6.002)

Unclaimed Property Act (chapter B-5.1)

Act constituting Capital régional et coopératif Desjardins (chapter C-6.1)

Act respecting international financial centres (chapter C-8.3)

Real Estate Brokerage Act (chapter C-73.2)

Money-Services Businesses Act (chapter E-12.000001)

Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2)

Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1)

Mining Tax Act (chapter I-0.4)

Taxation Act (chapter I-3)

Act to facilitate the payment of support (chapter P-2.2)

Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)

Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)

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

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

Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18)

Act to give effect to fiscal measures announced in the Budget Speech delivered on 10 March 2020 and to certain other measures (2021, chapter 14)

Regulation amended:

Regulation respecting brokerage requirements, professional conduct of brokers and advertising (chapter C-73.2, r. 1)

(cont'd on next page)

Order in Council repealed:

Order in Council 1185-2020 dated 11 November 2020 (2020, G.O. 2, 3139), regarding the coming into force of certain provisions of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions

Explanatory notes

The purpose of this Act is to give effect to fiscal measures announced in the Budget Speech delivered on 25 March 2021 and in various Information Bulletins published in 2019, 2020 and 2021.

For the purpose of introducing or modifying measures specific to Québec, the Act amends the Tax Administration Act, the Taxation Act, the Act respecting the sectoral parameters of certain fiscal measures and the Act respecting the Régie de l'assurance maladie du Québec to, in particular,

- (1) enhance the refundable tax credit for home support for seniors;
- (2) change the conditions governing the attribution of the refundable tax credit granting an allowance to families in the event of the placement of a minor child;
- (3) increase the rate of the small business deduction and reduce the rate of the tax credit for non-eligible dividends accordingly;
- (4) temporarily enhance the refundable tax credit for on-the-job training periods;
- (5) enhance the tax holiday for large investment projects;
- (6) add restrictions to certain tax incentives in relation to the presence of content encouraging violence or discrimination or comprising explicit sex scenes; and
- (7) maintain the compensation tax for financial institutions.

The Act constituting Capital régional et coopératif Desjardins, the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi, the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) and the Taxation Act are amended to make certain adjustments to the investment requirements of those tax-advantaged funds and to make changes to certain parameters concerning Capital régional et coopératif Desjardins.

The Mining Tax Act is amended to, among other things, introduce an allowance for the development of critical and strategic minerals and eliminate the sustainable development certification allowance.

The Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions is amended in order to defer the deadline for implementing a system for recording sales in the remunerated passenger transportation sector.

As a consequence of the COVID-19 pandemic, the Taxation Act, the Act respecting the sectoral parameters of certain fiscal measures, the Act respecting the Régie de l'assurance maladie du Québec and the Act respecting the Québec sales tax are amended to implement various measures whose effects are to, in particular,

(cont'd on next page)

Explanatory notes (*cont'd*)

- (1) add temporary discretionary powers for the administration of certain tax incentives;
- (2) extend the credit for employer contributions to the Health Services Fund in respect of employees on paid leave;
- (3) add an option for the computation of remunerated hours for the purposes of the small business deduction; and
- (4) temporarily enhance the tax credit relating to investment and innovation.

In addition, the Taxation Act and the Act respecting the Québec sales tax are amended to make amendments similar to those made to the Income Tax Act and the Excise Tax Act mainly by Bill C-30, assented to on 29 June 2021. More specifically, the amendments deal with

- (1) the maintenance of a registered disability savings plan after its beneficiary is no longer eligible for the federal tax credit for severe and prolonged impairment in mental or physical functions;
- (2) the temporary relaxation of the criteria for applying the deduction for goods and services to support a disabled person and the refundable tax credit for child care expenses;
- (3) the tax treatment of emergency benefits related to the COVID-19 pandemic;
- (4) the rules relating to the designation of a deemed capital gain in connection with a family business transfer; and
- (5) the zero-rating of face masks and shields.

In addition, the Real Estate Brokerage Act is amended to prohibit a real estate broker from representing both the buyer and the seller in a transaction concerning a residential immovable and to provide specifically for the nullity of any oral contract concerning such an immovable.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.



Chapter 36

AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 25 MARCH 2021 AND TO CERTAIN OTHER MEASURES

[Assented to 10 December 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 25.1.2 of the Tax Administration Act (chapter A-6.002) is replaced by the following section:

“25.1.2. Subject to the second paragraph, where a formal demand relating to an amount that may be owed by a particular person under a fiscal law or to a refund to which the particular person may be entitled under such a law has been notified in accordance with the second paragraph of section 39 to a person regarding the filing of information, additional information or documents, the time limit described in the second paragraph of section 25, that applies in respect of the particular person, is suspended for the period that begins on the day the formal demand is notified and ends on the day the formal demand or the order provided for in section 39.2 is complied with or, in the case of contestation, the day on which a final judgment is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.

Where the formal demand referred to in the first paragraph relates to an amount that may be owed by a particular person under the Act respecting the Québec sales tax (chapter T-0.1) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), or to a refund to which the particular person may be entitled under that Act or because of the application of that section, the period during which the time limit described in the second paragraph of section 25 is suspended begins on the day an application for judicial review is presented before the Superior Court in relation to the formal demand, where the formal demand is notified to the particular person in accordance with the second paragraph of section 39, or, where the Minister made, in accordance with section 39.2, an application to a judge of the Court of Québec to issue an order, in relation to the formal demand, the day on which the particular person contests the application for an order, and ends on the day on which a final judgment is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.”

(2) Subsection 1 has effect from 29 June 2021. However, where the second paragraph of section 25.1.2 of the Tax Administration Act has effect before 1 October 2021, it is to be read as follows:

“Where the formal demand referred to in the first paragraph relates to an amount that may be owed by a particular person under the Act respecting the Québec sales tax (chapter T-0.1) or to a refund to which the particular person may be entitled under that Act, the period during which the time limit described in the second paragraph of section 25 is suspended begins on the day an application for judicial review is presented before the Superior Court in relation to the formal demand, where the formal demand is notified to the particular person in accordance with the second paragraph of section 39, or, where the Minister made, in accordance with section 39.2, an application to a judge of the Court of Québec to issue an order, in relation to the formal demand, the day on which the particular person contests the application for an order, and ends on the day on which a final judgment is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.”

2. (1) Section 39 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**39.** For the administration and enforcement of a fiscal law, in particular for the recovery of an amount owed by a person under such a law, the Minister may, by a formal demand notified in accordance with the second paragraph, require from any person, whether or not the person is liable to pay a duty, that the person file, within a reasonable time fixed in the demand, in accordance with the second paragraph:”;

(2) by inserting the following paragraphs after the first paragraph:

“The notification or filing to which the first paragraph refers may be

(a) by registered mail;

(b) by personal service; or

(c) by way of electronic filing, where the person is a bank or a savings and credit union, within the meaning assigned to those expressions by section 1 of the Taxation Act (chapter I-3), that has provided written consent to be notified by way of electronic filing.

The filing, by way of electronic filing, of information, additional information or documents by a bank or a savings and credit union must be done in accordance with the terms and conditions specified by the Minister.”

(2) Subsection 1 has effect from 29 June 2021.

3. Section 44 of the Act is amended

(1) by replacing “aux fins de la présente loi” in the first paragraph in the French text by “pour l’application de la présente loi”;

(2) by replacing “before the hearing of the application” in the third paragraph by “before the application is heard”.

4. Section 51 of the Act is amended by replacing the first paragraph by the following paragraph:

“The judge shall fix, by order, the date on which the application is to be heard, which must not be later than the 21st day following the date of presentation of the application.”

5. (1) Section 58.1.1 of the Act is amended

(1) by inserting the following paragraph after paragraph *h.1*:

“(h.2) trust tax identification number; and”;

(2) by adding the following paragraph at the end:

“For the purposes of subparagraph *h.2* of the first paragraph and section 58.1.2, “trust tax identification number” means the number used by the Minister to identify a trust and that was communicated to the trust by the Minister.”

(2) Subsection 1 applies in respect of a return, report or other document that must be filed after 25 March 2021.

6. (1) The Act is amended by inserting the following section after section 58.1.1:

“58.1.2. A trust that is required to file a return, report or other document exigible under a fiscal law, or that is referred to in such a return, report or other document that another person is required to file, must apply to the Minister for the assignment of a trust tax identification number using the prescribed form containing prescribed information.”

(2) Subsection 1 applies in respect of a return, report or other document that must be filed after 25 March 2021.

7. (1) Section 59.0.3 of the Act is amended by replacing the third paragraph by the following paragraph:

“However, where the request concerns the person’s Social Insurance Number, the person’s trust account number, within the meaning of subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or the person’s trust tax identification number, within the

meaning of the second paragraph of section 58.1.1, the penalties do not apply if, not later than 15 days following the request, the person applied for the assignment of such a number and has provided the number to the person requiring it within 15 days after receiving it.”

(2) Subsection 1 has effect from 25 March 2021. However, where section 59.0.3 of the Act applies before 2 June 2021, it is to be read as if the third paragraph were replaced by the following paragraph:

“However, where the request concerns the person’s Social Insurance Number or the person’s trust tax identification number, within the meaning of the second paragraph of section 58.1.1, the penalties do not apply if, not later than 15 days following the request, the person applied for the assignment of such a number and has provided the number to the person requiring it within 15 days after receiving it.”

8. Section 64 of the Act is amended by inserting “60.4,” after both occurrences of “60.2.”.

9. Section 69.0.0.15 of the Act is amended by replacing “the fair hearing of a person’s case” in the second paragraph by “a person’s right to a fair hearing”.

10. Section 69.0.3 of the Act is amended

(1) by replacing “chargé de l’audition” in the portion before subparagraph *a* of the first paragraph in the French text by “chargé d’entendre la demande”;

(2) by replacing “s’il estime” in the second paragraph in the French text by “s’il l’estime”;

(3) by replacing “within 10 days” in the third paragraph by “on or before the 10th day”;

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

“An application under the first or the third paragraph shall be heard in camera. The Minister is entitled to make representations *ex parte*, where a first instance or appeal application is heard.”

11. (1) The Act is amended by inserting the following section after section 80:

“80.1. Where a fiscal law or a regulation made under such a law provides for the notification of a person by way of electronic filing, an affidavit of an employee of the Agency shall constitute proof, in the absence of proof to the contrary, that such provision of the law or regulation was complied with.

In the affidavit, the employee attests

(a) that the employee has had knowledge of the facts relevant to the particular case;

(b) that the person was notified by way of electronic filing and the date of the notification; and

(c) that a true copy of the notification and of the electronic message confirming that the person was notified are annexed to the affidavit.”

(2) Subsection 1 has effect from 29 June 2021.

12. Section 93 of the Act is amended by striking out the third paragraph.

13. Section 93.1 of the Act is repealed.

14. (1) Section 93.1.8 of the Act is amended

(1) by striking out “1029.8.36.91,” in the first paragraph;

(2) by inserting “1079.8.15.1,” after “1079.8.15,” in the first paragraph;

(3) by replacing “and 1079.16” in the first paragraph by “to 1079.16, 1082.0.4 and 1082.0.5”;

(4) by replacing “bringing an appeal” in the third paragraph by “making an appeal”.

(2) Paragraph 2 of subsection 1 and paragraph 3 of that subsection, where it adds, in the first paragraph of section 93.1.8 of the Act, a reference to sections 1082.0.4 and 1082.0.5 of the Taxation Act (chapter I-3), have effect from 17 May 2019.

(3) Paragraph 3 of subsection 1, where it adds, in the first paragraph of section 93.1.8 of the Tax Administration Act, a reference to section 1079.15.1.1 of the Taxation Act, has effect from 18 September 2019.

(4) Paragraph 3 of subsection 1, where it adds, in the first paragraph of section 93.1.8 of the Tax Administration Act, a reference to section 1079.15.2 of the Taxation Act, has effect from 11 November 2017.

15. (1) Section 93.1.12 of the Act is amended, in the first paragraph,

(1) by striking out “1029.8.36.91,”;

(2) by inserting “1079.8.15.1,” after “1079.8.15,”;

(3) by replacing “and 1079.16” by “to 1079.16, 1082.0.4 and 1082.0.5”.

(2) Paragraph 2 of subsection 1 and paragraph 3 of that subsection, where it adds, in the first paragraph of section 93.1.12 of the Act, a reference to sections 1082.0.4 and 1082.0.5 of the Taxation Act, have effect from 17 May 2019.

(3) Paragraph 3 of subsection 1, where it adds, in the first paragraph of section 93.1.12 of the Tax Administration Act, a reference to section 1079.15.1.1 of the Taxation Act, has effect from 18 September 2019.

(4) Paragraph 3 of subsection 1, where it adds, in the first paragraph of section 93.1.12 of the Tax Administration Act, a reference to section 1079.15.2 of the Taxation Act, has effect from 11 November 2017.

16. Section 93.1.19 of the Act is amended by replacing “the hearing thereof” by “the hearing”.

17. Section 93.1.23 of the Act is amended by replacing “brought” in the third paragraph by “initiated” and by replacing “encourus” in that paragraph in the French text by “engagés”.

18. (1) Section 93.2 of the Act is amended

(1) by replacing subparagraph *e* of the first paragraph by the following subparagraph:

“(e) the determination of a property tax refund under the Act respecting property tax refund (chapter R-20.1) in respect of a year preceding the year 2011;”;

(2) by replacing “brings an appeal” in the second paragraph by “files a contestation”.

(2) Paragraph 2 of subsection 1 has effect from 1 January 2021.

19. (1) Section 93.14.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Within 90 days following the date the office of the Small Claims Division of the Court of Québec receives a contestation, the Agency shall file with the office and notify to the person a memorandum setting out its defence along with the exhibits or copies of the exhibits in support of the contentions of the defence.”

(2) Subsection 1 has effect from 1 January 2021.

20. (1) Section 95.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**95.2.** At any time after the expiry of the time limit provided for in the second paragraph of section 25, paragraph 3 of section 43 of the Mining Tax Act (chapter I-0.4) or paragraph *a* or *a.0.1* of subsection 2 of section 1010 of the Taxation Act (chapter I-3) to make a reassessment, the Minister may formulate an alternative basis or argument—including that all or any portion of the income to which an amount relates was from a different source—in support of all or any portion of the total amount determined on assessment to be payable or remittable by a taxpayer under a fiscal law unless, on a contestation filed in accordance with Chapter III.2 or IV or an appeal initiated under this Act,”.

(2) Subsection 1 has effect from 1 January 2021, except where it replaces “appeal under” in the portion of section 95.2 of the Act before paragraph *a* by “appeal initiated under”.

21. The Act is amended

(1) by replacing “brings an appeal” in section 10.1 by “makes an appeal”;

(2) by replacing “bringing such an appeal” in section 12.0.3 by “making an appeal”;

(3) by replacing “brings an appeal” in section 21.0.1 by “makes an appeal”;

(4) by replacing “an appeal under” in section 35.4 by “an appeal initiated under” and by replacing all occurrences of “brought” in section 93.1.21 by “initiated”;

(5) by replacing “d’audition” in sections 69.10 and 93.1.19.4 in the French text by “de l’audience”;

(6) by replacing “l’audition” in sections 93.8 and 93.9 in the French text by “l’audience”.

UNCLAIMED PROPERTY ACT

22. Section 47 of the Unclaimed Property Act (chapter B-5.1) is amended by striking out the third paragraph.

**ACT CONSTITUTING CAPITAL RÉGIONAL ET
COOPÉRATIF DESJARDINS**

23. (1) Section 10 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is amended by replacing “or the period that ends on 28 February 2021” in subparagraph 5 of the second paragraph by “, the period that ends on 28 February 2021, the period that ends on 28 February 2022 or the period that ends on 28 February 2023”.

(2) Subsection 1 has effect from 1 March 2021.

24. (1) Section 10.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“The aggregate of all amounts each of which is the value of a consideration that a person has paid or has undertaken to pay, in a conversion period, for the acquisition of a class “B” share or fractional share of the Société may not exceed

(1) \$100,000,000, where the conversion period is

(a) the period that ends on 28 February 2019,

(b) the period that ends on 29 February 2020, or

(c) the period that ends on 28 February 2021; or

(2) \$50,000,000, where the conversion period is

(a) the period that ends on 28 February 2022, or

(b) the period that ends on 28 February 2023.”

(2) Subsection 1 has effect from 1 March 2021.

25. (1) Section 19 of the Act is amended

(1) by replacing “2021” in subparagraph 7 of the fifth paragraph by “2026”;

(2) by replacing “2021” in subparagraphs 0.1, 2.1 and 2.2 of the tenth paragraph by “2024”;

(3) by replacing “2022” in subparagraph 4 of the tenth paragraph by “2027”;

(4) by replacing “2021” in the eleventh paragraph by “2024”;

(5) by replacing “2021” in subparagraph 9 of the twelfth paragraph by “2024”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 25 March 2021.

(3) Paragraphs 2, 4 and 5 of subsection 1 have effect from 1 January 2021.

26. (1) Schedule 3 to the Act is amended by replacing “2021” in the heading of Division II by “2024”.

(2) Subsection 1 has effect from 1 January 2021.

27. (1) Schedule 4 to the Act is amended by replacing “2021” in the heading of Division II by “2024”.

(2) Subsection 1 has effect from 1 January 2021.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

28. (1) Section 4 of the Act respecting international financial centres (chapter C-8.3) is amended by inserting the following definition in alphabetical order:

““qualified establishment” of a corporation means an establishment of the corporation in which it carries on its business and engages in activities pertaining to qualified international financial transactions or to one or more eligible contracts of the corporation and requiring that the corporation employ, at the establishment, at least six eligible employees, within the meaning of section 776.1.27 or 1029.8.36.166.61 of the Taxation Act;”.

(2) Subsection 1 applies to a taxation year that ends after 30 June 2021.

29. (1) Section 6 of the Act is amended

(1) by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) all the activities of which pertain to qualified international financial transactions or to one or more eligible contracts of the corporation;”;

(2) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) the activities of which are engaged in in one or more of the corporation’s qualified establishments located within the urban agglomeration of Montréal; and”;

(3) by replacing “the place” in the third paragraph by “one of the qualified establishments”.

(2) Subsection 1 applies to a taxation year that ends after 30 June 2021.

30. (1) Section 68 of the Act is replaced by the following section:

“**68.** For the purposes of subparagraph 3 of the first paragraph of section 66, an individual who, at any time, works exclusively or almost exclusively for a group of corporations or partnerships each of which is operating an international financial centre, including the particular corporation or partnership referred to in that section, is deemed to be working at that time exclusively or almost exclusively for the particular corporation or partnership if, at that time, the requirement set out in subparagraph 4 of the first paragraph of section 66 is satisfied as regards each of those corporations or partnerships in relation to its international financial centre.”

(2) Subsection 1 applies to a taxation year that ends after 30 June 2021.

REAL ESTATE BROKERAGE ACT

31. Section 26 of the Real Estate Brokerage Act (chapter C-73.2) is amended by adding the following paragraph at the end:

“However, any oral contract is null.”

32. The Act is amended by inserting the following section after section 29:

“**29.1.** Except in the cases prescribed in the Organization’s regulations, a licence holder must terminate a contract for the purchase or lease of an immovable if the licence holder becomes aware that the client who is party to the contract intends to formulate a proposal with a view to purchasing, leasing or exchanging an immovable that is the subject of another contract entered into by the licence holder for the purposes of its sale, lease or exchange.

The contract for the purchase or lease of an immovable is terminated by operation of law as of the sending or delivery of a written notice, with reasons, by the licence holder to his or her client that must, among other things, specify the immovable concerned. The licence holder must also recommend to his or her client to enter into a new contract for the purchase or lease of an immovable with another licence holder.

The licence holder may not claim any remuneration with regard to the terminated contract.”

MONEY-SERVICES BUSINESSES ACT

33. (1) Section 12 of the Money-Services Businesses Act (chapter E-12.000001) is amended by replacing paragraph 8 by the following paragraph:

“(8) is liable to a penalty under section 1079.13.1 or 1079.13.2 of the Taxation Act (chapter I-3) in relation to an assessment in respect of which any time limit for objecting has expired or, if the business validly objected to the

assessment, filed a contestation regarding the assessment or initiated an appeal from the assessment to a court of competent jurisdiction, in respect of which the objection, contestation or appeal, as the case may be, is finally settled; or”.

(2) Subsection 1 applies from 13 September 2021.

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

34. (1) Section 19 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2) is amended

(1) by replacing “2021” in subparagraph 8 of the fifth paragraph by “2026”;

(2) by replacing “2022” in subparagraph 4 of the eleventh paragraph by “2027”.

(2) Subsection 1 has effect from 25 March 2021.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

35. (1) Section 15 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) is amended

(1) by replacing “2021” in subparagraph 8 of the sixth paragraph by “2026”;

(2) by replacing “2022” in subparagraph 4 of the twelfth paragraph by “2027”.

(2) Subsection 1 has effect from 25 March 2021.

MINING TAX ACT

36. (1) Section 4.8 of the Mining Tax Act (chapter I-0.4) is amended by replacing subparagraph *a* of paragraph 2 by the following subparagraph:

“(a) relates to the undepreciated capital cost of the operator’s property of a class within the meaning of section 9, the operator’s cumulative exploration, mineral deposit evaluation and mine development expenses within the meaning of section 16.1, the operator’s cumulative exploration expenses in respect of expenses incurred after 30 March 2010 within the meaning of section 16.9, the operator’s cumulative pre-production development expenses in respect of expenses incurred after 30 March 2010 within the meaning of section 16.11, the operator’s cumulative post-production development expenses in respect of a mine within the meaning of section 16.13, the cumulative critical and strategic mineral development expenses within the meaning of section 16.13.0.2, the

cumulative community consultation expenses within the meaning of section 16.13.2, the cumulative environmental studies expenses within the meaning of section 16.13.4, the cumulative sustainable development certification expenses within the meaning of section 16.13.6, the operator's cumulative exploration expenses in respect of expenses incurred before 31 March 2010 within the meaning of section 19.2, and the cumulative expenses relating to a Northern mine within the meaning of section 26.2 (each of which is in this paragraph referred to as a "pool amount"), and".

(2) Subsection 1 has effect from 26 March 2021.

37. (1) Section 8 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph *b* of subparagraph 1 by the following subparagraph:

“(b) an amount, other than government assistance, received or receivable by the operator in the fiscal year from a person or partnership, because of an expense incurred by the operator for a particular fiscal year and that is an expense deducted in computing annual profit for the particular fiscal year or an expense taken into account for the particular fiscal year, for the purposes of subparagraph *b* of subparagraph 1 of the second paragraph of section 16.1 or subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13.0.2, 16.13.2, 16.13.4 and 16.13.6; and”;

(2) by inserting the following subparagraph after subparagraph *g* of subparagraph 2:

“(g.1) subject to section 16.13.0.1, if the operator is an eligible operator, the amount deducted by the operator, for the fiscal year, as a critical and strategic mineral development allowance,”;

(3) by replacing subparagraph *j* of subparagraph 2 by the following subparagraph:

“(j) subject to section 16.13.5, the amount deducted by the operator, for the fiscal year, as a sustainable development certification allowance in respect of expenses incurred before 1 January 2022.”

(2) Subsection 1 has effect from 26 March 2021.

38. (1) Section 9 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph *d* of paragraph 1 of the definition of “undepreciated capital cost” by the following subparagraph:

“(d) the total of all amounts each of which is an amount of government assistance, determined taking into account, where applicable, the adjustment, provided for in section 9.2, of the capital cost of the property of that class to which the amount of assistance relates, that was repaid by the operator, before

that time, pursuant to a legal obligation, subsequent to the alienation of the property and that would have been included in determining the capital cost of the property under section 9.1 had the repayment been made before the alienation; exceeds”;

(2) by replacing subparagraph *e* of paragraph 2 of the definition of “undepreciated capital cost” by the following subparagraph:

“(e) the total of all amounts each of which is an amount of government assistance, determined taking into account, where applicable, the adjustment, provided for in section 9.2, of the capital cost of the property of that class to which the amount of assistance relates, that the operator received or was entitled to receive before that time subsequent to the alienation of the property and that would have been included under section 9.1 in the amount of assistance that the operator received or was entitled to receive in respect of the property had the amount been received before the alienation of the property;”;

(3) by replacing the portion of the definition of “proceeds of alienation” before paragraph 1 by the following:

““proceeds of alienation” of property, subject to subdivision 5 and taking into account the necessary adjustments by reason of the application of section 9.2, means”.

(2) Subsection 1 has effect from 31 March 2010. However, where section 9 of the Act applies before 6 May 2013, the portion of the definition of “proceeds of alienation” in the first paragraph before paragraph 1 is to be read as follows:

““proceeds of alienation” of property, taking into account the necessary adjustments by reason of the application of section 9.2, means”.

39. (1) Section 9.1 of the Act is replaced by the following section:

“9.1. For the purposes of this Act, if an operator has received or is entitled to receive government assistance in respect of property or for the acquisition of property, the capital cost to the operator of the property at a particular time is deemed to be equal to the amount by which the total of the capital cost of the property, determined without reference to this section and section 9.2, and the amount of the assistance in respect of the property, repaid by the operator pursuant to a legal obligation, before alienation of the property and before the particular time, exceeds the amount of assistance that the operator received or is entitled to receive, before the particular time, in respect of the property before its alienation.”

(2) Subsection 1 has effect from 31 March 2010.

40. (1) The Act is amended by inserting the following section after section 9.1.1:

“**9.2.** For the purposes of this Act, except section 21, where property, in the first fiscal year in which it is regularly used by the operator for the first time, is used in part in connection with mining operation and in part for another purpose, the capital cost of the property for the first fiscal year and any subsequent fiscal year is deemed to be equal to the amount by which the capital cost of the property, determined without reference to this section but with reference to section 9.1, where applicable, exceeds the amount that is equal to the proportion of the cost that the use of the property for another purpose is of the total use made of the property.

The first paragraph applies in respect of property acquired after 12 May 1994 and before 31 March 2010.”

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

41. (1) The heading of Division III.1 of Chapter III of the Act is replaced by the following heading:

“EXPLORATION, DEVELOPMENT, CRITICAL AND STRATEGIC MINERAL DEVELOPMENT, COMMUNITY CONSULTATIONS, ENVIRONMENTAL STUDIES AND SUSTAINABLE DEVELOPMENT CERTIFICATION ALLOWANCES”.

(2) Subsection 1 has effect from 26 March 2021.

42. (1) The Act is amended by inserting the following subdivision after section 16.13:

“§3.0.1.—*Critical and strategic mineral development allowance*

“**16.13.0.1.** The amount that an eligible operator may deduct as a critical and strategic mineral development allowance, under subparagraph g.1 of subparagraph 2 of the second paragraph of section 8, in computing its annual profit for a fiscal year that ends after 25 March 2021, must not exceed the lesser of

(1) its cumulative critical and strategic mineral development expenses at the end of the fiscal year; and

(2) the balance of its critical and strategic mineral development expense limit at the end of the fiscal year.

“16.13.0.2. The cumulative critical and strategic mineral development expenses of an eligible operator, at any time (in this section referred to as “that time”), are the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to sections 16.14 to 16.17, the aggregate of all amounts each of which is expenses described in section 16.13.0.3 and incurred by the operator after 25 March 2021 and before that time, and

(b) the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is an amount deducted by the operator in computing its annual profit for a fiscal year that ends after 25 March 2021 and before that time, as a critical and strategic mineral development allowance under subparagraph *g.1* of subparagraph 2 of the second paragraph of section 8, and

(b) the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of subparagraph 1, that the operator received or was entitled to receive before that time.

“16.13.0.3. The expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.0.2 are, subject to the third paragraph, the expenses that are incurred in the period described in the second paragraph by an eligible operator with a person with whom it is dealing at arm’s length, within the meaning of the Taxation Act (chapter I-3), and that are expenses mainly attributable to one or more minerals specified in the fourth paragraph and relating to

(1) bulk sampling, the purpose of which is to determine the tenor, perform grinding tests and determine whether a separation process achieves minimum concentrations, in order to determine the optimal processing method for the mineral substance;

(2) the analysis of the stability and mechanical properties of the ore and host rock;

(3) tests on ore dilution;

(4) metallurgical grinding tests on core or bulk samples to determine the quality of the ore or the recovery rate;

(5) the carrying out of process studies, that is, detailed separation process flow sheets and implementation schedules to bring the ore to marketable product stage;

(6) the carrying out of studies to determine the type of ore to be processed, the type of process to be used and the economic potential of the finished product; or

(7) tests regarding hydrometallurgical and pyrometallurgical processes for the purpose of developing value-added products related to the ore.

The period to which the first paragraph refers is the period that begins immediately after the preliminary sampling and ends immediately before the time when it may reasonably be considered that the decision to bring a new mine for the mineral substance into production in reasonable commercial quantities has been made.

The critical and strategic mineral development expenses do not include

(1) expenses relating to an old mine that has previously reached the reasonable commercial quantity production stage, that has been abandoned or that is in maintenance; or

(2) expenses referred to in subparagraph *a* of paragraph 1 of section 16.9.

The minerals to which the first paragraph refers are antimony, bismuth, cadmium, cesium, cobalt, copper, gallium, indium, lithium, magnesium, natural graphite, nickel, niobium, platinum group elements, rare earth elements, scandium, tantalum, tellurium, tin, titanium, vanadium and zinc.

“16.13.0.4. The balance of an eligible operator’s critical and strategic mineral development expense limit, at a particular time, is equal to the amount by which \$31,250,000 exceeds the aggregate of

(1) the aggregate of all amounts each of which is an amount deducted by the operator in computing its annual profit, for a fiscal year that ends before the particular time, as a critical and strategic mineral development allowance under subparagraph *g.1* of subparagraph 2 of the second paragraph of section 8; and

(2) the aggregate of all amounts each of which is an amount of government assistance relating to the operator’s critical and strategic mineral development expenses that the operator received or was entitled to receive before the particular time and after 25 March 2021 and that was not repaid by the operator at or before that time.”

(2) Subsection 1 has effect from 26 March 2021.

43. (1) Section 16.13.6 of the Act is amended by replacing subparagraph *a* of subparagraph 1 of the second paragraph by the following subparagraph:

“(a) subject to sections 16.14 and 16.15, the aggregate of all amounts each of which is expenses incurred by the operator after 21 March 2019 and before 1 January 2022, to the extent that they are required by the body responsible for certification in relation to the sustainable development standard of the mineral exploration industry, developed by the UQAT-UQAM Chair in Mining Entrepreneurship, to obtain or maintain such certification, and”.

(2) Subsection 1 applies in respect of computing the cumulative sustainable development certification expenses at any time after 31 December 2021.

44. (1) Section 16.14 of the Act is replaced by the following section:

“**16.14.** An operator may include expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13, 16.13.0.2, 16.13.2, 16.13.4 and 16.13.6 in computing its cumulative exploration expenses, cumulative pre-production development expenses, cumulative post-production development expenses, critical and strategic mineral development expenses, cumulative community consultation expenses, cumulative environmental studies expenses or cumulative sustainable development certification expenses, as the case may be, for a fiscal year only if the operator reports them to the Minister on or before the date on or before which it is required to file a return, in accordance with section 36, for the fiscal year following the one in which the expenses were incurred.”

(2) Subsection 1 has effect from 26 March 2021.

45. (1) Section 16.15 of the Act is amended by replacing the portion before paragraph 1 by the following:

“**16.15.** An amount referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11, 16.13, 16.13.0.2, 16.13.2, 16.13.4 and 16.13.6 does not include an amount that is”.

(2) Subsection 1 has effect from 26 March 2021.

46. (1) Section 16.16 of the Act is amended by replacing “16.11 and 16.13” in the first paragraph by “16.11, 16.13 and 16.13.0.2”.

(2) Subsection 1 has effect from 26 March 2021.

47. (1) Section 16.17 of the Act is amended by replacing “16.11 and 16.13,” in the first paragraph by “16.11, 16.13 and 16.13.0.2”.

(2) Subsection 1 has effect from 26 March 2021.

48. (1) Section 32 of the Act is amended by inserting the following subparagraph after subparagraph ii of subparagraph *b* of subparagraph 4 of the first paragraph:

“i.1. the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.0.2 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *g.1* of subparagraph 2 of the second paragraph of section 8,”.

(2) Subsection 1 has effect from 26 March 2021.

49. (1) Section 35.3 of the Act is amended by inserting the following paragraph after paragraph 12:

“(12.1) each of the amounts incurred before the amalgamation by a predecessor legal person in respect of expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13.0.2, or allowed the predecessor legal person as a deduction in computing its annual profit under subparagraph *g.1* of subparagraph 2 of the second paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction;”.

(2) Subsection 1 has effect from 26 March 2021.

TAXATION ACT

50. (1) Section 1 of the Taxation Act (chapter I-3) is amended

(1) by replacing subparagraph i of paragraph *b* of the definition of “derivative forward agreement” by the following subparagraph:

“i. revenue, income or cash flow in respect of the property over the term of the agreement, changes in the fair market value of the property over the term of the agreement, or any similar criteria in respect of the property unless

(1) the property is a Canadian security, within the meaning of section 250.2, or an interest in a partnership the fair market value of which is derived, in whole or in part, from a Canadian security,

(2) the agreement is an agreement to acquire property from a tax-indifferent investor or a financial institution, within the meaning of section 851.22.1, and

(3) it can reasonably be considered that one of the main purposes of the series of transactions or events, or of a transaction or event in the series, of which the agreement is part is for all or any portion of the capital gain on a disposition (other than a disposition by the seller to the taxpayer under the agreement) of a Canadian security referred to in subparagraph 1—as part of the same series of transactions or events—to be attributable to amounts paid

or payable on the Canadian security by the issuer of the Canadian security during the term of the agreement as interest, dividends or income of a trust other than income paid out of the taxable capital gains of the trust;”;

(2) by replacing paragraph *b* of the definition of “tax-indifferent investor” by the following paragraph:

“(b) a person not resident in Canada, other than a person to which all amounts paid or credited under a derivative forward agreement, a synthetic equity arrangement or a specified synthetic equity arrangement may reasonably be attributed to the business carried on by the person in Canada through an establishment;”;

(3) by replacing paragraphs *c* and *d* of the definition of “zero-emission vehicle” by the following paragraphs:

“(c) is not a vehicle in respect of which

- i. the taxpayer has, at a particular time, made a prescribed election, or
- ii. an amount of assistance has been paid by the Government of Canada under a prescribed program;

“(d) if the vehicle was acquired before 2 March 2020,

i. has neither been used, nor acquired for use, for any purpose before it was acquired by the taxpayer, and

ii. is not a vehicle in respect of which an amount has been deducted by another person or partnership under paragraph *a* of section 130 or the second paragraph of section 130.1; and”;

(4) by adding the following paragraph at the end of the definition of “zero-emission vehicle”:

“(e) would be an accelerated investment incentive property if the definition of that expression in the first paragraph of section 130R3 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without its exclusion for property included in Class 54 or 55 of Schedule B to that Regulation.”

(2) Paragraphs 1 and 2 of subsection 1 have effect from 19 March 2019. However, paragraph 1 of that subsection does not apply before 1 January 2020 in respect of

(1) an agreement that is entered into after the final settlement of another derivative forward agreement (in this subsection and subsection 3 referred to as the “prior agreement”) if

(a) having regard to the source of the funds used to purchase the property to be sold under the agreement, it is reasonable to conclude that the agreement is a continuation of the prior agreement;

(b) the terms of the agreement and the prior agreement are substantially similar;

(c) the final settlement date under the agreement is before 1 January 2020;

(d) paragraph 1 of subsection 1 does not apply in respect of the prior agreement; and

(e) the notional amount of the agreement is at all times (each of which is referred to in subsection 3 as the “particular time”) less than or equal to the amount determined by the formula

$$(A + B + C + D + E) - (F + G); \text{ and}$$

(2) an agreement that is entered into before 19 March 2019, unless at a particular time after 18 March 2019, the notional amount of the agreement exceeds the amount determined by the formula

$$(H + I + J + K + L + M) - (N + O).$$

(3) In the formula in subparagraph *e* of paragraph 1 of subsection 2,

(1) A is the notional amount of the agreement when it is entered into;

(2) B is the aggregate of all amounts each of which is an increase in the notional amount of the agreement, at or before the particular time, that is attributable to the underlying interest;

(3) C is the amount of the taxpayer’s cash on hand immediately before 19 March 2019 that was committed, before that date, to be invested under the agreement;

(4) D is the aggregate of all amounts each of which is an increase, at or before the particular time, in the notional amount of the agreement that is attributable to the final settlement of another derivative forward agreement if paragraph 1 of subsection 1 does not apply to the other agreement;

(5) E is the lesser of

(a) either

i. if the prior agreement was entered into before 19 March 2019, the amount, if any, by which the amount determined under subparagraph *i* of paragraph *f* of subsection 4 in respect of the prior agreement immediately before it was

finally settled exceeds the aggregate determined under subparagraph ii of paragraph *f* of subsection 4 in respect of the prior agreement immediately before it was finally settled; or

ii. in any other case, the amount, if any, by which the amount determined under this subparagraph *a* in respect of the prior agreement immediately before it was finally settled exceeds the aggregate determined under subparagraph *b* in respect of the prior agreement immediately before it was finally settled; and

(b) the aggregate of all amounts each of which is an increase in the notional amount of the agreement before 1 January 2020 that is not otherwise described in this subsection;

(6) F is the aggregate of all amounts each of which is a decrease in the notional amount of the agreement, at or before the particular time, that is attributable to the underlying interest; and

(7) G is the aggregate of all amounts each of which is the amount of a partial settlement of the agreement, at or before the particular time, to the extent that it is not reinvested in the agreement.

(4) In the formula in paragraph 2 of subsection 2,

(a) H is the notional amount of the agreement immediately before 19 March 2019;

(b) I is the aggregate of all amounts each of which is an increase in the notional amount of the agreement, after 18 March 2019 and at or before the particular time, that is attributable to the underlying interest;

(c) J is the amount of the taxpayer's cash on hand immediately before 19 March 2019 that was committed, before that date, to be invested under the agreement;

(d) K is the amount, if any, of an increase, after 18 March 2019 and at or before the particular time, in the notional amount of the agreement as a consequence of the exercise of an over-allotment option granted before 19 March 2019;

(e) L is the aggregate of all amounts each of which is an increase, after 18 March 2019 and at or before the particular time, in the notional amount of the agreement that is attributable to the final settlement of another derivative forward agreement if paragraph 1 of subsection 1 does not apply to the other agreement;

(f) M is the lesser of

i. 5% of the notional amount of the agreement immediately before 19 March 2019; and

ii. the aggregate of all amounts each of which is an increase in the notional amount of the agreement after 18 March 2019 and before 1 January 2020 that is not otherwise described in this subsection;

(g) N is the aggregate of all amounts each of which is a decrease in the notional amount of the agreement, after 18 March 2019 and at or before the particular time, that is attributable to the underlying interest; and

(h) O is the aggregate of all amounts each of which is the amount of a partial settlement of the agreement, after 18 March 2019 and at or before the particular time, to the extent that it is not reinvested in the agreement.

(5) For the purposes of subsections 2 to 4, the notional amount of a derivative forward agreement at a particular time is the fair market value at that time of the property that would be acquired under the agreement if the agreement were the subject of a final settlement at that time.

(6) Paragraphs 3 and 4 of subsection 1 have effect from 2 March 2020.

51. Section 41.0.1 of the Act is amended by adding the following paragraph at the end:

“The condition in subparagraph 2 of subparagraph i of subparagraph *a* of the second paragraph is deemed to be met for an individual’s 2020 or 2021 taxation year, in respect of an employer, if the conditions in subparagraphs 1 and 2 of that subparagraph i are met for the individual’s 2019 taxation year in respect of an automobile made available to the individual, or to a person related to the individual, by that employer.”

52. Section 41.1.1 of the Act is amended by adding the following paragraph at the end:

“For the purposes of this section in respect of an automobile provided by the payor in 2020 or 2021 (in this paragraph referred to as the “relevant year”), where an individual has met the condition in subparagraph i of subparagraph *a* of the second paragraph for the 2019 taxation year in respect of the use of an automobile made available to the individual, or to a person related to the individual, by the payor, the amount represented by A in the formula in the first paragraph in respect of the automobile for the relevant year is deemed to be equal to the lesser of

(a) one-half of the reasonable amount that corresponds to the value of the right of use determined in respect of the automobile under sections 41 to 41.0.2 for the relevant year; and

(b) the amount determined in respect of the automobile under subparagraph ii of subparagraph *a* of the second paragraph for the relevant year.”

53. (1) Section 83.0.6 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2024.

54. (1) Section 85.3.0.1 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2024.

55. (1) Section 99.2 of the Act is amended

(1) by replacing subparagraph ii of subparagraph *b* of the second paragraph by the following subparagraph:

“ii. in any other case, the amount determined under subparagraph *c*; and”;

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

“(c) *C* is the amount determined by the formula

$D + (E + F) - (G + H)$.”;

(3) by adding the following paragraph at the end:

“In the formula in subparagraph *c* of the second paragraph,

(a) *D* is the cost to the taxpayer of the vehicle;

(b) *E* is the amount of repaid assistance referred to in the portion of section 101 before paragraph *a* and determined in respect of the vehicle at the time of the disposition;

(c) *F* is the maximum amount determined under subparagraph ii.1 of subparagraph *e* of the first paragraph of section 93 in respect of the vehicle;

(d) *G* is the amount of assistance referred to in paragraph *b* of section 101 and determined in respect of the vehicle at the time of the disposition; and

(e) *H* is the maximum amount determined under subparagraph *g* of the second paragraph of section 93 in respect of the vehicle.”

(2) Subsection 1 applies in respect of a disposition that occurs after 29 July 2019.

56. (1) The Act is amended by inserting the following sections after section 127.16:

“127.16.1. For the purposes of this division in respect of a pertinent loan or indebtedness, within the meaning of subparagraph ii of subparagraph *a* of the second paragraph of section 127.16, the following rules apply:

(a) any transaction entered into, or event participated in, by a partnership is deemed to have been entered into, or participated in, as the case may be, by each member of the partnership in the proportion that the fair market value, at the time of the transaction or event, of the member's interest—held directly or indirectly through one or more other partnerships—in the partnership is of the fair market value, at that time, of the interests in the partnership held directly by all the members of the partnership;

(b) a property that, based on the assumptions contained in paragraph *c* of section 600, would be owned at a particular time by a partnership, is deemed to be owned at the particular time by each member of the partnership in the proportion that the fair market value, at the particular time, of the member's interest—held directly or indirectly through one or more other partnerships—in the partnership is of the fair market value, at that time, of the interests in the partnership held directly by all the members of the partnership;

(c) where the portion of a property that is deemed under paragraph *b* to be owned by a member of a partnership increases at a particular time (with the understanding that such an increase includes that resulting from the acquisition of an interest in a partnership in which, immediately prior to the acquisition, the member did not have an interest), the member is deemed at the particular time to acquire the additional portion of the property;

(d) an amount that, based on the assumptions contained in paragraph *c* of section 600, would be owing by a partnership at a particular time is deemed to be owed by each member of the partnership in the proportion that the fair market value, at the particular time, of the member's interest—held directly or indirectly through one or more other partnerships—in the partnership is of the fair market value, at that time, of the interests in the partnership held directly by all the members of the partnership; and

(e) if a member of a partnership enters into a transaction, or participates in an event, with the partnership, paragraph *a* does not apply in respect of the transaction or event to the extent that the transaction or event would be deemed, under paragraph *a* if this section were read without reference to this paragraph, to have been entered into, or participated in, as the case may be, by the member.

“127.16.2. For the purposes of this division in respect of a pertinent loan or indebtedness, within the meaning of subparagraph ii of subparagraph *a* of the second paragraph of section 127.16, and for the purpose of determining, for the purposes of this division, whether two persons are related to each other and consequently, under paragraph *a* of section 18, do not deal with each other at arm's length, the following rules apply:

(a) for the purpose of determining, at any time, whether two persons are related to each other or whether any person is controlled by any other person or group of persons, the following presumptions apply:

i. each trust is deemed to be a corporation having a capital stock of a single class of voting shares divided into 100 issued shares, and

ii. each beneficiary under a trust is deemed to own at that time a number of issued shares of that class of shares equal to the proportion of 100 that the fair market value at that time of the beneficiary's interest in the trust is of the fair market value at that time of all beneficiaries' interests in the trust;

(b) for the purpose of determining, at any time, the extent to which any person owns shares of the capital stock of a corporation, if at that time a trust resident in Canada owns, but for this subparagraph, shares of the capital stock of the corporation, each beneficiary of the trust is deemed to own, and the trust is deemed not to own, at that time, the shares of each class of the capital stock of the corporation that are owned, but for this subparagraph, by the trust, the number of which is equal to the proportion of the total number of shares of the class of the capital stock of the corporation that are owned, but for this subparagraph, by the trust at that time that the fair market value, at that time, of the beneficiary's interest in the trust is of the fair market value, at that time, of all beneficiaries' interests in the trust; and

(c) where a beneficiary's share of the income or capital of a trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, the proportion to which subparagraph ii of subparagraph *a* and subparagraph *b* refer is deemed to be equal to 1, unless

i. the trust is resident in Canada, and

ii. it cannot reasonably be considered that one of the main purposes of the power to appoint is to avoid or limit the application of paragraph *c.3* of subsection 1 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or of subsection 2 of sections 212.3 and 219.1 of that Act.”

(2) Subsection 1 applies in respect of a transaction or event that occurs after 18 March 2019.

57. (1) Section 127.18 of the Act is replaced by the following section:

“127.18. No amount is to be included under section 127.17 in computing the income of a Canadian corporation in respect of a pertinent loan or indebtedness, within the meaning of subparagraph ii of subparagraph *a* of the second paragraph of section 127.16, for the 180-day period that begins at any time a parent or group of parents referred to in section 212.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) acquires control of the Canadian corporation, if the Canadian corporation was not controlled by a person not resident in Canada, or a group of persons not resident in Canada and not dealing with each other at arm's length, immediately before that time.”

(2) Subsection 1 applies in respect of a transaction or event that occurs after 18 March 2019.

58. (1) Section 187 of the Act is replaced by the following section:

“**187.** For the purposes of section 186, any property that would have been included in the inventory of a business if the income from it had not been computed in accordance with the method authorized by section 194 or by section 215, as it read before being repealed, is deemed to have been so included.”

(2) Subsection 1 applies from 1 January 2024.

59. (1) Division VIII of Chapter V of Title III of Book III of Part I of the Act, comprising sections 215 and 216, is repealed.

(2) Subsection 1 applies from 1 January 2024.

60. (1) Section 284 of the Act is replaced by the following section:

“**284.** For the purposes of this Title and sections 93 to 104, where a taxpayer makes a valid election under subsection 2 of section 45 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for a particular taxation year in relation to a change in use of any property of the taxpayer, the following rules apply:

(a) where, in respect of that change in use, either section 281, because the property begins to be used to gain income, or paragraph *b* of section 99 would otherwise apply for the particular year, the taxpayer is deemed not to have begun to use the property to gain income; and

(b) where, in respect of that change in use, either section 283, because the proportion of the use made of the property for a purpose other than gaining income decreased, or subparagraph *i* of paragraph *d* of section 99 would otherwise apply for the particular year, the taxpayer is deemed not to have increased the use regularly made of the property to gain income relative to the use regularly made of the property for some other purpose.

However, where the taxpayer rescinds, in accordance with paragraph *c* of subsection 2 of section 45 of the Income Tax Act, the election that the taxpayer made under that subsection 2 in relation to the change in use of the property for the particular year, the following rules apply:

(a) where subparagraph *a* of the first paragraph applied to the taxpayer in respect of the property, the taxpayer is deemed, on the first day of the subsequent taxation year referred to in that paragraph *c*, to have begun to use the property to gain income; and

(b) where subparagraph *b* of the first paragraph applied to the taxpayer in respect of the property, the taxpayer is deemed, on the first day of the subsequent taxation year referred to in that paragraph *c*, to have increased the use regularly made of the property to gain income by what would have been the increase in use for the particular year if the election had not been made.

Chapter V.2 of Title II of Book I applies in relation to an election made or rescinded under subsection 2 of section 45 of the Income Tax Act.”

(2) Subsection 1 applies in respect of a change in use of a property that occurs after 18 March 2019.

61. (1) Section 286.1 of the Act is replaced by the following section:

“286.1. Where, at any time, a property that was acquired by a taxpayer for the purpose of gaining income, or that was acquired in part for that purpose, ceases in whole or in part to be used for that purpose and becomes, or becomes part of, the taxpayer’s principal residence, sections 281 and 283 do not apply to deem the taxpayer to have disposed of the property at that time and to have reacquired it immediately after that time, if the taxpayer makes a valid election under subsection 3 of section 45 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to the change in use of the property.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3 of section 45 of the Income Tax Act.”

(2) Subsection 1 applies in respect of a change in use of a property that occurs after 18 March 2019.

62. (1) Section 311 of the Act is amended

(1) by replacing paragraph *e.5* by the following paragraph:

“(*e.5*) financial assistance, other than an amount attributable to child care expenses or an amount referred to in paragraph *e.5.1*, under a program established by a government or government agency in Canada that provides income replacement benefits similar to income replacement benefits provided under a program established under the Employment Insurance Act;”;

(2) by inserting the following paragraph after paragraph *e.5*:

“(*e.5.1*) financial assistance under

i. the Canada Emergency Response Benefit Act (Statutes of Canada, 2020, chapter 5, section 8),

ii. Part VIII.4 of the Employment Insurance Act,

iii. the Canada Emergency Student Benefit Act (Statutes of Canada, 2020, chapter 7),

iv. the Canada Recovery Benefits Act (Statutes of Canada, 2020, chapter 12, section 2), or

v. a program established by a government or government agency of a province that provides income replacement benefits similar to income replacement benefits provided under a program established under one of the Acts referred to in subparagraphs i to iv;”.

(2) Subsection 1 has effect from 1 January 2020.

63. (1) Section 336 of the Act is amended by inserting the following paragraph after paragraph *d.1.0.1*:

“(d.1.0.2) any amount paid by the taxpayer, before 1 January 2023, as repayment of financial assistance received under the Programme incitatif pour la rétention des travailleurs essentiels referred to in Order in Council 456-2020 (2020, G.O. 2, 2099, French only), to the extent that the financial assistance was included in computing the taxpayer’s income for the year under paragraph *e.2* of section 311, or as repayment of a benefit, to the extent that the amount of the benefit was included in computing the taxpayer’s income for the year under any of subparagraphs i to iv of paragraph *e.5.1* of section 311, except to the extent that the amount is

i. deducted in computing the taxpayer’s income for any year under paragraph *d*, or

ii. deductible in computing the taxpayer’s income for any year under paragraph *d.1.0.1*;”.

(2) Subsection 1 has effect from 1 January 2020.

64. (1) The Act is amended by inserting the following section after section 358.0.1:

“358.0.1.1. For the purpose of applying this chapter to an individual for the taxation year 2020 or 2021, section 358.0.1 is to be read

(a) as if “*c*, *c.1* and” were inserted after “under any of paragraphs” in subparagraph iii of subparagraph *b* of the first paragraph; and

(b) without reference to subparagraph i of subparagraph *a* of the second paragraph if, at any time in the year, the individual was entitled to an amount referred to in any of paragraphs *c*, *c.1* and *e.2* to *e.6* of section 311, in respect of that year.”

(2) Subsection 1 has effect from 1 January 2020.

65. The Act is amended by inserting the following section after section 359.2:

“359.2.0.1. For the purpose of applying sections 359.2 and 359.4 in respect of an agreement entered into after 28 February 2018 and before 1 January 2021, the first paragraph of those sections is to be read as if “24 months” were replaced by “36 months”.”

66. Section 359.8.1 of the Act is amended by adding the following paragraph at the end:

“The first paragraph does not apply in respect of an agreement entered into after 31 December 2018 and before 1 January 2021.”

67. The Act is amended by inserting the following section after section 359.15:

“359.15.1. For the purpose of applying section 359.15 in respect of an agreement entered into after 31 December 2018 and before 1 January 2021 by a corporation for the issue of a flow-through share of the corporation, the first paragraph of that section is to be read as if “at the end of the calendar year” in subparagraph 2 of subparagraph ii of subparagraph *a* were replaced by “at the end of the calendar year that follows that in which the purported renunciation was made” and as if “before 1 March of the calendar year” in subparagraph ii of subparagraph *c* were replaced by “before 1 March of the second calendar year”.”

68. (1) Section 393.1 of the Act is amended

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

“(b) subparagraphs *c* and *d* of the first paragraph of section 413;”;

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

“(f) subparagraphs *b* and *c* of the first paragraph of section 418.7;”.

(2) Subsection 1 applies to a taxation year that ends after 30 July 2019.

69. Section 503.0.1 of the Act is replaced by the following section:

“503.0.1. Where a corporation has made an election under any of sections 502, 1106, 1113 and 1116 in respect of the total amount of a dividend payable by the corporation at a particular time and has later made a valid election under subsection 3 of section 184 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of that dividend, the rules arising from the election and specified in the second paragraph also apply, with the necessary modifications, to this Act and the corporation having made the latter election shall, upon or before making the election, inform the Minister in a manner satisfactory to the Minister and send to the Minister proof of the election and a true copy of the documents sent to the Minister of National Revenue in support of the election.

The rules to which the first paragraph refers are those determined under subsections 3 and 4 of section 184 of the Income Tax Act.

Despite sections 1010 to 1011, the Minister shall make such assessments of tax, interest and penalties as are necessary in respect of a shareholder of the corporation for a taxation year to take into account the application of the rules specified in the second paragraph.”

70. (1) Section 517.5.5 of the Act is amended

(1) by replacing the portion of subparagraph *a* of the first paragraph before subparagraph *i* by the following:

“(a) the lesser of the amount of that excess amount and the amount that would be determined in respect of the disposition of those shares under paragraph *b* of subsection 1 of section 84.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) if that section were read without reference to paragraph *e* of its subsection 2 (in this section referred to as the “deemed dividend amount”) is deemed to be a capital gain from the disposition of those shares, to the extent of the amount the individual designates to that effect in the individual’s fiscal return filed under this Part (in this section referred to as the “designated capital gain”) for the year of disposition, without, however, exceeding the amount (in this section referred to as the “particular amount”) determined in accordance with the second paragraph, and, despite any other provision of this Act.”;

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

“The particular amount to which the first paragraph refers is equal to twice the least of the amounts that would be determined in respect of the individual for the year either, where subsection 1 of section 84.1 of the Income Tax Act does not apply in respect of the disposition of shares because of paragraph *e* of subsection 2 of that section, under subparagraphs *a* to *e* of the first paragraph of section 726.7 or 726.7.1, as the case may be, or, where subsection 1 of that section 84.1 applies in respect of the disposition of shares, under subparagraphs *a* to *d* of the first paragraph of section 726.7 or 726.7.1, as the case may be, if the deemed dividend amount were a capital gain realized by the individual in the year from the disposition of eligible shares and if subparagraph 1 of subparagraph *i* of subparagraph *a* of the first paragraph were not taken into account.”

(2) Subsection 1 applies in respect of the disposition of a share that occurs after 28 June 2021.

71. Section 620 of the Act is amended by replacing the second paragraph by the following paragraph:

“The rules referred to in the first paragraph apply only if each of those persons has in each such property, immediately after that time, an undivided right equal, when expressed as a percentage, to the person’s undivided right, when so expressed, in each other property of the partnership and if all those persons make a valid election for the purposes of subsection 3 of section 98 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the property.”

72. (1) Section 726.7 of the Act is amended by replacing the fifth paragraph by the following paragraph:

“For the purposes of subparagraph *e* of the first paragraph, where section 517.5.5 applies in respect of the disposition in a taxation year of eligible shares of an individual that are described in paragraph *a* of the definition of that expression in the first paragraph of section 517.5.3 and where subsection 1 of section 84.1 of the Income Tax Act applies in respect of the disposition, the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 if those shares were the only properties referred to in that paragraph *b* is deemed to have been allowed as a deduction in computing the individual’s taxable income for the year for the purposes of the Income Tax Act under section 110.6 of that Act in respect of qualified farm or fishing properties.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 28 June 2021.

73. (1) Section 726.7.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *e* of the first paragraph, where section 517.5.5 applies in respect of the disposition in a taxation year of eligible shares of an individual that are described in paragraph *b* of the definition of that expression in the first paragraph of section 517.5.3 and where subsection 1 of section 84.1 of the Income Tax Act applies in respect of the disposition, the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 if those shares were the only properties referred to in that paragraph *b* is deemed to have been allowed as a deduction in computing the individual’s taxable income for the year for the purposes of the Income Tax Act under section 110.6 of that Act in respect of qualified small business corporation shares.”

(2) Subsection 1 applies in respect of the disposition of a share that occurs after 28 June 2021.

74. (1) Section 737.18.17.1 of the Act is amended

(1) by inserting the following definition in alphabetical order in the first paragraph:

““date of the end of the start-up period” of a large investment project of a corporation or partnership means the date that is specified as such either in the first certificate in relation to the large investment project or in the qualification certificate issued to the corporation or partnership, in relation to the project, where it acquired all or substantially all of the recognized business in relation to the project and where the Minister of Finance authorized the transfer of the carrying out of the project to the corporation or partnership, according to the qualification certificate;”;

(2) by inserting the following paragraphs after the second paragraph:

“For the purpose of applying the definition of “total qualified capital investments” in the first paragraph in respect of a corporation or a partnership in relation to a large investment project that concerns the digital transformation of a business of the corporation or partnership, the expenditures of a capital nature referred to in that definition include only those that are incurred either to acquire digital equipment, software or other components of the technological infrastructure or information system or to adapt the business’s equipment to the computing solution.

For the purposes of the third paragraph, a large investment project concerns the digital transformation of a business if it consists in developing and implementing a computing solution, by integrating or upgrading an information system or a technology infrastructure, resulting in organizational changes in the business and changes to its operations.”

(2) Subsection 1 has effect from 26 March 2021.

75. (1) Section 737.18.17.8 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Subject to the second, fourth and fifth paragraphs, a corporation’s tax assistance limit in relation to a large investment project is 15% of its total qualified capital investments on the date of the end of the start-up period of the large investment project, unless the corporation acquired all or substantially all of the recognized business in relation to the project, in which case it is the amount that was transferred to the corporation pursuant to the agreement referred to in section 737.18.17.12 in respect of the acquisition.”;

(2) by adding the following paragraphs at the end:

“Where the corporation has begun to carry on the recognized business in relation to the large investment project in a taxation year that ends before the date of the end of the start-up period of the project, the corporation’s tax assistance limit in relation to the project, for any taxation year that ends before that date, is to be computed, under the first paragraph, on the date on which that year ends.

Where the corporation has acquired all or substantially all of the recognized business in relation to the large investment project before the date of the end of the start-up period of the project, the corporation’s tax assistance limit in relation to the project, for any taxation year that ends on or after that date, is to be increased by an amount equal to the product obtained by multiplying by 15% the amount that would be the corporation’s total qualified capital investments on the date of the end of the start-up period if the definition of “total qualified capital investments” in the first paragraph of section 737.18.17.1

were read as if “from the beginning of the carrying out of the large investment project” were replaced by “from the time the corporation or partnership acquired the recognized business in relation to the large investment project”.

(2) Subsection 1 applies in relation to a large investment project in respect of which a first certificate was issued after 25 March 2021.

76. (1) Section 737.18.17.12 of the Act is amended

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

“A vendor’s tax assistance limit in relation to a large investment project is 15% of its total qualified capital investments on the date of the end of the start-up period of the large investment project or, if it is earlier, on the day that includes the time referred to in the first paragraph, unless the vendor acquired all or substantially all of the recognized business in relation to the project following a previous transfer, in which case it is the amount, subject to the ninth paragraph, that was transferred to the vendor pursuant to the agreement referred to in this section in respect of the acquisition.”;

(2) by adding the following paragraph at the end:

“Where the previous transfer to which the second paragraph refers occurred before the date of the end of the start-up period of the large investment project concerned, the vendor’s tax assistance limit in relation to the project is to be increased by an amount equal to the product obtained by multiplying by 15% the amount that would be its total qualified capital investments on the date of the end of the start-up period or, if it is earlier, on the day that includes the time referred to in the first paragraph, if the definition of “total qualified capital investments” in the first paragraph of section 737.18.17.1 were read as if “from the beginning of the carrying out of the large investment project” were replaced by “from the time the corporation or partnership acquired the recognized business in relation to the large investment project”.

(2) Subsection 1 applies in relation to a large investment project in respect of which a first certificate was issued after 25 March 2021.

77. (1) Section 737.18.39 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“For the purposes of paragraph *a* of the definition of “qualified patented part” in the first paragraph of section 737.18.36, a corporation has made sustained innovation efforts in relation to an invention if the total of all amounts each of which is an aggregate described in the second paragraph, reduced, where applicable, as provided in section 1029.8.19.13 or 1029.8.19.13.1 and determined in relation to scientific research and experimental development work undertaken in the particular period described in the third paragraph by the corporation or by another corporation with which it is associated in the

taxation year in which the work was undertaken, or on behalf of the corporation or of the other corporation, as the case may be, and in respect of which the corporation or the other corporation is deemed to have paid an amount to the Minister under any of Divisions II to II.3.0.1 of Chapter III.1 of Title III of Book IX is at least \$500,000.”;

(2) by inserting the following paragraph after the first paragraph:

“An aggregate to which the first paragraph refers in respect of a corporation for a taxation year included in the particular period described in the third paragraph is

(a) the aggregate of all amounts each of which is the amount of wages that are, or of a portion of a consideration that is, referred to in any of subparagraphs *a* to *i* of the first paragraph of section 1029.7, determined with reference to subdivisions 2, 4 and 6 of Division II.4 of Chapter III.1 of Title III of Book IX;

(b) the aggregate of all amounts each of which is the amount of an expenditure that is referred to in subparagraph *a* or *b* of the first paragraph of section 1029.8.6, determined with reference to subdivisions 2, 4 and 6 of Division II.4 of Chapter III.1 of Title III of Book IX;

(c) the aggregate of all amounts each of which is the amount of an eligible fee or eligible fee balance, within the meaning assigned to those expressions by section 1029.8.9.0.2, determined with reference to subdivisions 2, 4 and 6 of Division II.4 of Chapter III.1 of Title III of Book IX; or

(d) the aggregate of all amounts each of which is the amount of an expenditure that is referred to in any of subparagraphs *a* to *c* of the first paragraph of section 1029.8.16.1.4, determined with reference to subdivisions 2, 4 and 6 of Division II.4 of Chapter III.1 of Title III of Book IX.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2016. However, where section 737.18.39 of the Act applies to a taxation year that begins before 11 March 2020, the first paragraph of that section is to be read as if “or 1029.8.19.13.1” were struck out.

78. Section 737.19 of the Act is amended by adding the following paragraph at the end of the definition of “eligible employer” in the first paragraph:

“(c) an eligible public research centre within the meaning of paragraph *a.1* of section 1029.8.1;”.

79. (1) The Act is amended by inserting the following section after section 737.19.3:

“737.19.4. If, in a taxation year, it is impossible for an individual to carry on, exclusively or almost exclusively, scientific research and experimental development in connection with the employment the individual holds with an

eligible employer, otherwise than because of the individual being absent from the individual's employment, and if, were it not for that impossibility, the individual would be a foreign researcher for the part of the year that is included in the period during which the impossibility subsists, the Minister may, for the purposes of this Title, consider that the individual is a foreign researcher for that part of the year if the Minister is of the opinion that the impossibility is directly attributable to the measures taken to mitigate the effects of the COVID-19 pandemic.”

(2) Subsection 1 applies to a taxation year that ends after 14 March 2020.

80. Section 737.22.0.0.1.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“If, in a taxation year, an individual is absent from an employment the individual holds with an eligible employer and, were it not for that absence, would be a foreign researcher on a postdoctoral internship for the part of the year that is included in the individual's period of absence, the Minister may, for the purposes of this Title, consider the remuneration paid by the eligible employer to the individual for that part of the year to be included in the individual's eligible income for the year in relation to the employment, that the eligible employer certifies in prescribed manner, if the Minister is of the opinion that the individual is temporarily absent from the employment for reasons the Minister considers reasonable.”

81. (1) The Act is amended by inserting the following section after section 737.22.0.0.1.2:

“737.22.0.0.1.3. If, in a taxation year, it is impossible for an individual to carry on, exclusively or almost exclusively, scientific research and experimental development in connection with the employment the individual holds with an eligible employer, otherwise than because of the individual being absent from the individual's employment, and if, were it not for that impossibility, the individual would be a foreign researcher on a postdoctoral internship for the part of the year that is included in the period during which the impossibility subsists, the Minister may, for the purposes of this Title, consider that the individual is a foreign researcher on a postdoctoral internship for that part of the year if the Minister is of the opinion that the impossibility is directly attributable to the measures taken to mitigate the effects of the COVID-19 pandemic.”

(2) Subsection 1 applies to a taxation year that ends after 14 March 2020.

82. (1) The Act is amended by inserting the following section after section 737.22.0.0.5.2:

“737.22.0.0.5.3. If, in a taxation year, it is impossible for an individual to perform duties exclusively or almost exclusively as part of a scientific research and experimental development project in relation to the employment

the individual holds with an eligible employer, otherwise than because of the individual being absent from the individual's employment, and if, were it not for that impossibility, the individual would be a foreign expert for the part of the year that is included in the period during which the impossibility subsists, the Minister may, for the purposes of this Title, consider that the individual is a foreign expert for that part of the year if the Minister is of the opinion that the impossibility is directly attributable to the measures taken to mitigate the effects of the COVID-19 pandemic.”

(2) Subsection 1 applies to a taxation year that ends after 14 March 2020.

83. (1) Section 752.0.18.10 of the Act is amended by replacing the portion of paragraph *a* before subparagraph *i* by the following:

“(a) the amount obtained by multiplying 8% by the amount by which the amount determined for the year under subparagraph *a* of the first paragraph of section 752.0.18.13.1 is exceeded by the aggregate of”.

(2) Subsection 1 has effect from 1 January 2019.

84. (1) The Act is amended by inserting the following section after section 752.0.18.11:

“752.0.18.11.1. For the purpose of applying section 752.0.18.10 in respect of an individual, the total amount of the tuition fees and examination fees that are referred to in subparagraphs *i* to *iv* of paragraph *a* of that section and paid in respect of a taxation year is to be reduced by the amount that is deemed to have been paid by the individual under subsection 1 of section 122.91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for that year.”

(2) Subsection 1 has effect from 1 January 2019.

85. (1) Section 767 of the Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraph *iv* by the following subparagraph:

“iv. 4.6115/15, for the taxation year 2021, and”;

(2) by adding the following subparagraph at the end:

“v. 3.933/15, for a taxation year subsequent to the taxation year 2021; and”.

(2) Subsection 1 applies in respect of a dividend received or deemed to be received after 31 December 2021.

86. (1) Section 771.0.2.4 of the Act is amended, in subparagraph i of subparagraph c of the first paragraph,

(1) by replacing subparagraph 5 by the following subparagraph:

“(5) the proportion of 7.5% that the number of days in the taxation year that follow 31 December 2020 but precede 26 March 2021 is of the number of days in the taxation year, and”;

(2) by adding the following subparagraph at the end:

“(6) the proportion of 8.3% that the number of days in the taxation year that follow 25 March 2021 is of the number of days in the taxation year, or”.

(2) Subsection 1 applies to a taxation year that ends after 25 March 2021. In addition, in applying subparagraph i of subparagraph a of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph a and subparagraph a of the third paragraph of that section 1027, enacted by paragraph b of section 1027.0.3 of the Act, for the purpose of computing the amount of a payment that a corporation is required to make under subparagraph a of the first paragraph of that section 1027 for a taxation year that ends after 25 March 2021, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation’s estimated tax or tax payable, as the case may be, for that taxation year must, in respect of a payment that the corporation is required to make before 26 March 2021, be determined without reference to this section.

87. (1) Section 771.0.2.6 of the Act is amended

(1) by replacing subparagraph iv of subparagraph a of the first paragraph by the following subparagraph:

“iv. the proportion of 7.5% that the number of days in the taxation year that follow 31 December 2019 but precede 26 March 2021 is of the number of days in the taxation year, and”;

(2) by adding the following subparagraph at the end of subparagraph a of the first paragraph:

“v. the proportion of 8.3% that the number of days in the taxation year that follow 25 March 2021 is of the number of days in the taxation year; and”;

(3) by replacing subparagraph v of subparagraph c of the second paragraph by the following subparagraph:

“v. the proportion of 7.5% that the number of days in the taxation year that follow 31 December 2020 but precede 26 March 2021 is of the number of days in the taxation year, and”;

(4) by adding the following subparagraph at the end of subparagraph *c* of the second paragraph:

“vi. the proportion of 8.3% that the number of days in the taxation year that follow 25 March 2021 is of the number of days in the taxation year;”.

(2) Subsection 1 applies to a taxation year that ends after 25 March 2021. In addition, in applying subparagraph *i* of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph *iii* of that subparagraph *a* and subparagraph *a* of the third paragraph of that section 1027, enacted by paragraph *b* of section 1027.0.3 of the Act, for the purpose of computing the amount of a payment that a corporation is required to make under subparagraph *a* of the first paragraph of that section 1027 for a taxation year that ends after 25 March 2021, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation’s estimated tax or tax payable, as the case may be, for that taxation year must, in respect of a payment that the corporation is required to make before 26 March 2021, be determined without reference to this section.

88. (1) Section 776.1.5.0.10.1 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph *g* by the following subparagraph:

“(g) a period that begins on 1 March of a year after 2017 and before 2021 and ends on the last day of the month of February of the following year; or”;

(2) by adding the following subparagraph at the end:

“(h) a period that begins on 1 March of a year after 2020 and ends on the last day of the month of February of the following year.”

(2) Subsection 1 has effect from 1 March 2021.

89. (1) Section 776.1.5.0.11 of the Act is amended

(1) by adding the following subparagraph at the end of the second paragraph:

“(e) 30%, if the acquisition period referred to in that paragraph is described in subparagraph *h* of the first paragraph of section 776.1.5.0.10.1.”;

(2) by replacing “*d* to *g*” in subparagraph *c* of the third paragraph by “*d* to *h*”.

(2) Subsection 1 has effect from 1 March 2021.

90. (1) Section 776.1.5.0.15.1 of the Act is amended by replacing “2021” in the definition of “conversion period” by “2023”.

(2) Subsection 1 has effect from 1 March 2021.

91. Section 885 of the Act is amended by replacing “iv” and “French” by “vi” and “English”, respectively.

92. (1) Section 905.0.3 of the Act is amended by replacing paragraph *c* of the definition of “disability savings plan” in the first paragraph by the following paragraph:

“(c) that is entered into in a taxation year in respect of which

i. the beneficiary is an individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions, or

ii. the beneficiary is not an individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions and an amount is to be transferred from a registered disability savings plan of the beneficiary to the arrangement in accordance with section 905.0.16;”.

(2) Subsection 1 has effect from 1 January 2021.

93. (1) Section 905.0.6 of the Act is amended

(1) by replacing subparagraph *i* of subparagraph *f* of the first paragraph by the following subparagraph:

“i. the beneficiary is not an individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions for the taxation year that includes that time, unless the contribution is a specified RDSP payment within the meaning of subsection 1 of section 60.02 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the beneficiary, or”;

(2) by replacing the portion of subparagraph *i* of subparagraph *n* of the first paragraph before subparagraph 1 by the following:

“i. if the calendar year is not a specified year for the plan and the conditions of subparagraphs 1 and 2 of subparagraph *ii* of subparagraph *p* are not met in the year, the total amount of disability assistance payments made to the beneficiary under the plan in the year must not exceed the specified maximum amount for the year, except that, in calculating that total amount, a payment made following a transfer in the year from another plan in accordance with section 905.0.16 is to be disregarded if it is made”;

(3) by replacing subparagraph ii of subparagraph *p* of the first paragraph by the following subparagraph:

“ii. the first calendar year in respect of which the following conditions are met:

(1) in the year, the holder of the plan has requested that the issuer terminate the plan, and

(2) throughout the year, the beneficiary has no severe and prolonged impairment in mental or physical functions the effects of which are described in paragraph *a.1* of subsection 1 of section 118.3 of the Income Tax Act.”;

(4) by inserting the following paragraph after the second paragraph:

“Where, at a particular time after 18 March 2019 and before 1 January 2021, a registered disability savings plan would otherwise be required to be terminated because of subparagraph ii of subparagraph *p* of the first paragraph, as it read at that time, or any terms of the plan provided because of that subparagraph ii, then despite that subparagraph ii or those terms, the plan is not required to be terminated before 1 January 2021, if

(a) the beneficiary of the plan has no severe and prolonged impairment in mental or physical functions the effects of which are described in paragraph *a.1* of subsection 1 of section 118.3 of the Income Tax Act; or

(b) a valid election was made under subsection 4.1 of section 146.4 of the Income Tax Act, as it read immediately before 1 January 2021, and the election ceases to be valid after 18 March 2019 and before 1 January 2021 because of paragraph *b* of subsection 4.2 of section 146.4 of that Act, as it read immediately before 1 January 2021.”;

(5) by replacing the third paragraph by the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4.1 of section 146.4 of the Income Tax Act to which subparagraph *b* of the third paragraph refers.”;

(6) by striking out the fourth paragraph.

(2) Paragraphs 1 to 3 and 6 of subsection 1 have effect from 1 January 2021.

(3) Paragraphs 4 and 5 of subsection 1 have effect from 19 March 2019.

94. (1) Section 965.0.7 of the Act is amended

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

“(c) the amount is transferred directly to another registered pension plan to be held in connection with a defined benefit provision of the other plan, unless the amount is transferred to an individual pension plan and the transfer is in respect of benefits that are attributable to employment with a former employer that is not a participating employer or its predecessor employer, and”;

(2) by adding the following paragraph at the end:

“For the purposes of subparagraph *c* of the first paragraph,

“individual pension plan” has the meaning assigned by subsection 1 of section 8300 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

“participating employer” has the meaning assigned by subsection 1 of section 147.1 of the Income Tax Act;

“predecessor employer” has the meaning assigned by subsection 1 of section 8500 of the Income Tax Regulations made under the Income Tax Act.”

(2) Subsection 1 has effect from 19 March 2019.

95. (1) Section 985.1 of the Act is amended

(1) by inserting the following paragraph after paragraph *b.1*:

“(b.1.1) “listed terrorist entity”, at a particular time, means a person, partnership, group or fund, or an organization or association not endowed with juridical personality, that is at the particular time a listed entity within the meaning of subsection 1 of section 83.01 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46);”;

(2) by adding the following subparagraphs at the end of paragraph *h*:

“vi. a listed terrorist entity or a member of such an entity,

“vii. a director, trustee, officer or like official of a listed terrorist entity during a period in which that entity supported or engaged in terrorist activities, including a period prior to the date on which the entity became a listed terrorist entity, or

“viii. an individual who controlled or managed, directly or indirectly, in any manner whatever, a listed terrorist entity during a period in which that entity supported or engaged in terrorist activities, including a period prior to the date on which the entity became a listed terrorist entity;”.

(2) Subsection 1 has effect from 29 June 2021.

96. (1) The Act is amended by inserting the following section after section 985.2.6:

“985.2.7. Where a person, partnership, group or fund, or an organization or association not endowed with juridical personality, becomes a listed terrorist entity at a particular time and ceases to be a listed terrorist entity at a later time further to an application made under subsection 2 of section 83.05 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or following the application of paragraph *d* of subsection 6 of that section 83.05, the entity is deemed, except for the purposes of this section, not to have become a listed terrorist entity and to not have been a listed terrorist entity throughout the period that begins at the particular time and ends at the later time.”

(2) Subsection 1 has effect from 29 June 2021.

97. (1) Section 985.8.1 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) of a registered charity, if a false statement, within the meaning assigned by the first paragraph of section 1049.0.3, was made in circumstances amounting to culpable conduct, within the meaning assigned by that first paragraph, in the furnishing of information for the purpose of obtaining or maintaining its registration;”.

(2) Subsection 1 has effect from 29 June 2021.

98. (1) Section 999.3 of the Act is amended by adding the following subparagraph at the end of the first paragraph:

“(g) where the donee is a registered charity, a false statement, within the meaning assigned by the first paragraph of section 1049.0.3, was made in circumstances amounting to culpable conduct, within the meaning assigned by that first paragraph, in the furnishing of information for the purpose of maintaining its registration.”

(2) Subsection 1 has effect from 29 June 2021.

99. (1) Section 1010 of the Act is amended by replacing subparagraph *vi* of paragraph *a.1* of subsection 2 by the following subparagraph:

“vi. a redetermination of the taxpayer’s tax is required to be made as a consequence of a transaction, within the meaning of the first paragraph of section 1082.3, involving the taxpayer and a person not resident in Canada with whom the taxpayer was not dealing at arm’s length;”.

(2) Subsection 1 applies to a taxation year of a taxpayer in respect of which the time limit provided for in paragraph *a* of subsection 2 of section 1010 of the Act or in paragraph *a.0.1* of that subsection, as the case may be, expires after 18 March 2019.

100. (1) The Act is amended by inserting the following section after section 1029.6.0.1.8:

“1029.6.0.1.8.0.1. For the purposes of Divisions II.6 to II.6.0.0.5, where a corporation shows, to the Minister’s satisfaction, that its failure to file, in a taxation year (in this section referred to as the “year of the failure”), an application for an advance ruling or an application for a qualification certificate with the Société de développement des entreprises culturelles in respect of a property is directly attributable to the measures taken to mitigate the effects of the COVID-19 pandemic and that it filed such an application in respect of the property as soon as possible, the Minister may consider that the corporation filed, in the year of the failure, the application for an advance ruling or the application for a qualification certificate, as the case may be, in respect of the property.

Where the Minister exercises discretion in the corporation’s favour in accordance with the first paragraph, the application referred to in the first paragraph is deemed to have been filed by the corporation with the Société de développement des entreprises culturelles in respect of the property in the year of the failure and not in the year in which it was actually filed.”

(2) Subsection 1 applies to a taxation year that ends after 14 March 2020.

101. (1) Section 1029.6.0.6 of the Act is amended by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

“(a) the amounts of \$60,135 and \$100,000 mentioned in section 1029.8.61.5;”.

(2) Subsection 1 applies from the taxation year 2022. However, where section 1029.6.0.6 of the Act applies to the taxation year 2022, it is to be read as if subparagraph *a* of the fourth paragraph were replaced by the following subparagraph:

“(a) the amount of \$60,135 mentioned in section 1029.8.61.5;”.

102. (1) Section 1029.8.1 of the Act is amended by striking out “and Division II.2” in the portion before paragraph *a.1*.

(2) Subsection 1 has effect from 26 March 2021.

103. (1) Section 1029.8.1.1 of the Act is replaced by the following section:

“1029.8.1.1. For the purposes of paragraph *b* of section 1029.8.1, the following rules apply:

(a) where a particular eligible university entity that is a subsidiary wholly-owned corporation of another eligible university entity that is a prescribed university hospital medical research centre, or a non-profit corporation under the authority of such a centre binds itself to undertake directly, in Québec, scientific research and experimental development, as part of a university research contract, the scientific research and experimental development undertaken by the prescribed university hospital medical research centre, whose particular eligible university entity is either a subsidiary wholly-owned corporation or a non-profit corporation under the authority of the centre, on behalf of the particular eligible university entity as part of the contract are deemed to be undertaken by the latter;

(b) where a particular eligible university entity that is a prescribed university hospital medical research centre binds itself to undertake directly, in Québec, scientific research and experimental development, as part of a university research contract, the scientific research and experimental development undertaken on behalf of the particular eligible university entity as part of the contract by another eligible university entity that is a subsidiary wholly-owned corporation of the particular eligible university entity or a non-profit corporation under the authority of the particular eligible university entity, are deemed to be undertaken by the particular eligible university entity; and

(c) where a university research contract has been entered into by an eligible university entity that is a prescribed university hospital medical research centre, and another eligible university entity that is either a subsidiary wholly-owned corporation of the centre or a non-profit corporation under the authority of the centre is substituted for the eligible university entity to continue performing the contract, the subsidiary wholly-owned corporation or the non-profit corporation, as the case may be, is deemed not to be a separate person from the centre.”

(2) Subsection 1 has effect from 26 March 2021.

104. (1) The Act is amended by inserting the following section after section 1029.8.1.1.1:

“1029.8.1.1.2. For the purposes of paragraphs *a.2* and *b* of section 1029.8.1, where, in relation to an eligible research contract or a university research contract, part of the scientific research and experimental development provided for in the contract is undertaken by a particular person, other than the eligible public research centre, the eligible research consortium or the eligible university entity, that is a party to the contract (in this section referred to as the “contractor”), the scientific research and experimental development undertaken by the particular person is deemed to be undertaken

directly by the contractor if the contractor is directly undertaking substantially all of the scientific research and experimental development and retains general control over the performance of the contract.”

(2) Subsection 1 has effect from 26 March 2021.

105. (1) Division II.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.9 to 1029.8.9.0.1.2, is repealed.

(2) Subsection 1 has effect from 26 March 2021.

106. (1) Section 1029.8.19.2 of the Act is amended by replacing “1029.8.9.0.1.2” in the eighth paragraph by “1029.8.1.1.2”.

(2) Subsection 1 has effect from 26 March 2021.

107. (1) Section 1029.8.19.13.1 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“1029.8.19.13.1. For the purpose of computing the amount that a taxpayer is deemed to have paid to the Minister for a taxation year that begins after 10 March 2020, under section 1029.7 or 1029.8.9.0.3 (each of which is referred to in this section as the “particular provision”), the following rules apply:”;

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

“(b) the aggregate of all amounts each of which is the amount of an eligible fee or eligible fee balance, within the meaning assigned to those expressions by section 1029.8.9.0.2, that may reasonably be considered to be attributable to expenditures made by an eligible research consortium for scientific research and experimental development related to a business of the taxpayer that are undertaken by the eligible research consortium in Québec, before 11 March 2020, in its fiscal period ending in the taxpayer’s taxation year and that is included in the taxpayer’s reducible expenditures for the year, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the exclusion threshold applicable to the taxpayer for the year and the aggregate of those amounts for the year; and”;

(3) by adding the following subparagraph at the end of the first paragraph:

“(c) where the taxpayer is a corporation, the taxpayer’s expenditure limit for the year, determined for the purposes of section 1029.7.2 or 1029.8.9.0.3.1, is to be reduced by the amount of the reduction, determined for the year in respect of the taxpayer under subparagraph *a* or *b*, that relates to that expenditure limit.”;

(4) by replacing the portion of the second paragraph before the formula by the following:

“Where the amount of a taxpayer’s reducible expenditures for a taxation year is greater than the exclusion threshold applicable to the taxpayer for the year and the taxpayer may be deemed, but for this subdivision, to have paid two or more amounts to the Minister for the year under sections 1029.7, 1029.8.6, 1029.8.9.0.3 and 1029.8.16.1.4, the exclusion threshold applicable to the taxpayer for the year is deemed, for the purposes of subparagraphs *a* and *b* of the first paragraph, to be equal to the amount determined, in relation to each particular provision, by the formula”;

(5) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is an amount included in the taxpayer’s reducible expenditures for the year under paragraph *a* of the definition of “reducible expenditures” in the first paragraph of section 1029.8.19.8, where the particular provision is section 1029.7, or under paragraph *c* of that definition, where the particular provision is section 1029.8.9.0.3; and”.

(2) Subsection 1 has effect from 10 March 2020.

103. (1) Section 1029.8.19.14.1 of the Act is amended

(1) by replacing the portion before the formula in the second paragraph by the following:

“**1029.8.19.14.1.** For the purpose of computing the amount that a taxpayer who is a member of a partnership is deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership that begins after 10 March 2020 ends, under section 1029.8 or 1029.8.9.0.4 (each of which is referred to in this section as the “particular provision”), the following rules apply:

(a) the aggregate of all amounts each of which is the amount of the taxpayer’s share of wages that are, or of a portion of a consideration that is, referred to in any of subparagraphs *a* to *i* of the first paragraph of section 1029.8 and that is included in the partnership’s reducible expenditures for the fiscal period, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the taxpayer’s share of the exclusion threshold applicable to the partnership for the fiscal period and the aggregate of those amounts for the fiscal period; and

(b) the aggregate of all amounts each of which is the amount of the taxpayer’s share of an eligible fee or eligible fee balance, within the meaning assigned to those expressions by section 1029.8.9.0.2, that may reasonably be considered to be attributable to expenditures made by an eligible research consortium for scientific research and experimental development related to a business of the

partnership that are undertaken by the eligible research consortium in Québec, before 11 March 2020, in its fiscal period ending in the partnership's fiscal period and that is included in the partnership's reducible expenditures for the fiscal period, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period and the aggregate of those amounts for the fiscal period.

Where the amount of a partnership's reducible expenditures for a fiscal period is greater than the exclusion threshold applicable to the partnership for the fiscal period and a taxpayer who is a member of the partnership may be deemed, but for this subdivision, to have paid two or more amounts to the Minister for the taxation year in which that fiscal period ends under sections 1029.8, 1029.8.7, 1029.8.9.0.4 and 1029.8.16.1.5 in relation to the partnership, the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period that ends in the year is deemed, for the purposes of subparagraphs *a* and *b* of the first paragraph, to be equal to the amount determined, in relation to each particular provision, by the formula”;

(2) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is the taxpayer's share of an amount included in the partnership's reducible expenditures for the fiscal period that ends in the year under paragraph *a* of the definition of “reducible expenditures” in the first paragraph of section 1029.8.19.8, where the particular provision is section 1029.8, or under paragraph *c* of that definition, where the particular provision is section 1029.8.9.0.4; and”.

(2) Subsection 1 has effect from 10 March 2020.

109. (1) Section 1029.8.19.15 of the Act is replaced by the following section:

“1029.8.19.15. For the purposes of sections 1029.8.19.13 to 1029.8.19.14.1, where the amount that reduces an aggregate described in any of subparagraphs *a* to *d* of the first paragraph of section 1029.8.19.13 or 1029.8.19.14 or in subparagraph *a* or *b* of the first paragraph of section 1029.8.19.13.1 or 1029.8.19.14.1 is equal to the exclusion threshold applicable to the taxpayer for a taxation year or to the taxpayer's share of a partnership's exclusion threshold for a fiscal period that ends in a taxation year, as the case may be, the taxpayer may designate which of the taxpayer's expenditures or of the taxpayer's share of the expenditures included in that aggregate is to be reduced by all or part of the taxpayer's exclusion threshold for the year or of the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period that ends in the year, as the case may be.”

(2) Subsection 1 has effect from 10 March 2020.

II0. (1) The Act is amended by inserting the following section after section 1029.8.21.3.1:

“1029.8.21.3.1.1. A taxpayer may not be deemed to have paid an amount to the Minister on account of the taxpayer’s tax payable for a particular taxation year under any of sections 1029.7, 1029.8, 1029.8.6, 1029.8.7, 1029.8.9.0.3, 1029.8.9.0.4, 1029.8.16.1.4 and 1029.8.16.1.5 in respect of all or part of an expenditure that is wages or part of a consideration, a qualified expenditure, an eligible fee or an eligible fee balance, as the case may be, and that may reasonably be considered to be incurred in respect of

(a) a digital platform that hosts content comprising explicit sex scenes or graphic representations of such scenes or enables the sharing of such content, or that is intended to host or enable the sharing of such content, unless, for the taxation year, all or substantially all of the content that is hosted or shared, or that is intended to be hosted or shared, does not constitute such content or it is established to the Minister’s satisfaction that reasonable measures have been taken to ensure that such an expenditure is not incurred in respect of such a platform; or

(b) a multimedia title comprising explicit sex scenes or graphic representations of such scenes.”

(2) Subsection 1 applies in respect of an expenditure incurred after 25 March 2021 or incurred under a research contract entered into after 24 March 2021.

III. (1) Section 1029.8.33.7.2 of the Act is amended by adding the following paragraph at the end:

“Despite the first paragraph, for the purposes of sections 1029.8.33.6 and 1029.8.33.7 in relation to a qualified expenditure incurred after 25 March 2021 and before 1 May 2022 in respect of a qualified training period that begins after 25 March 2021, the following rules apply:

(a) where the eligible taxpayer referred to in either of those sections is a qualified corporation, the percentage of 12% mentioned in the first paragraph of that section is to be replaced,

i. where the qualified expenditure is referred to in subparagraph i of subparagraph *a* of the first paragraph of this section, by a percentage of 40% in respect of that expenditure, and

ii. in any other case, by a percentage of 30%; and

(b) where the eligible taxpayer referred to in either of those sections is an individual (other than a tax-exempt individual), the percentage of 12% mentioned in the first paragraph of that section is to be replaced,

i. where the qualified expenditure is referred to in subparagraph *b* of the first paragraph of this section, by a percentage of 20% in respect of that expenditure, and

ii. in any other case, by a percentage of 15%.”

(2) Subsection 1 has effect from 25 March 2021.

112. (1) Section 1029.8.33.11.21 of the Act is amended by replacing paragraph *c* of the definition of “recognized educational institution” in the first paragraph by the following paragraph:

“(c) an educational institution mentioned in the list established by the Minister of Education, Recreation and Sports or the Minister of Higher Education, Research, Science and Technology under any of subparagraphs 1 to 3 of the first and second paragraphs of section 56 of the Act respecting financial assistance for education expenses (chapter A-13.3); or”.

(2) Subsection 1 has effect from 28 March 2018.

113. (1) Section 1029.8.36.0.0.10 of the Act is amended by adding the following paragraph at the end:

“For the purposes of this division, the Minister may extend, by not more than one year, the period described in paragraph *c* of the definition of “qualified performance” in the first paragraph in respect of a property of a corporation, where the corporation establishes, to the Minister’s satisfaction, that it reduced the number of performances of the property before an audience or ceased the performance of the property and that the reduction or cessation, as the case may be, is directly attributable to the measures put in place to mitigate the effects of the COVID-19 pandemic. In such a case, the period for which the favourable advance ruling was given or for which the certificate was issued in respect of the corporation is deemed to correspond to the period so extended.”

(2) Subsection 1 applies in respect of a period that ends after 14 March 2020.

114. Section 1029.8.36.0.3.80 of the Act is amended by striking out the fourth, fifth, sixth, seventh, eighth and ninth paragraphs.

115. (1) Section 1029.8.36.0.3.88 of the Act is amended by replacing paragraph *a* of the definition of “excluded corporation” in the first paragraph by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII, other than a corporation exempt from tax under section 985.26.3; or”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2019.

116. (1) Section 1029.8.36.0.3.109 of the Act is amended, in the first paragraph,

(1) by striking out the definition of “broadcasting undertaking”;

(2) by replacing paragraph *b* of the definition of “excluded subsidiary” by the following paragraph:

“(b) a corporation that, in the particular taxation year or particular fiscal period, as the case may be, holds a licence to carry on a broadcasting undertaking; or”;

(3) by inserting the following definition in alphabetical order:

““licence to carry on a broadcasting undertaking” means a licence within the meaning of subsection 1 of section 2 of the Broadcasting Act (Statutes of Canada, 1991, chapter 11);”;

(4) by replacing paragraph *c* of the definition of “qualified partnership” by the following paragraph:

“(c) does not hold a licence to carry on a broadcasting undertaking;”;

(5) by replacing paragraph *a* of the definition of “excluded corporation” by the following paragraph:

“(a) a corporation that is exempt from tax for the year under Book VIII, other than a corporation exempt from tax under section 985.26.3;”;

(6) by replacing paragraph *c* of the definition of “excluded corporation” by the following paragraph:

“(c) a corporation that, in the year, holds a licence to carry on a broadcasting undertaking;”.

(2) Paragraphs 1 to 4 and 6 of subsection 1 have effect from 1 January 2019.

(3) Paragraph 5 of subsection 1 applies to a taxation year that begins after 31 December 2019.

117. Section 1029.8.36.54 of the Act is amended, in the first paragraph,

(1) by replacing the definition of “vessel” by the following definition:

““vessel” includes a semi-submersible rig and a floating plant.”;

(2) by replacing the definition of “eligible vessel” by the following definition:

““eligible vessel” of a qualified corporation means a vessel in respect of which a qualification certificate was issued to the corporation by the Minister of Economy and Innovation for the purposes of this division;”.

118. Section 1029.8.36.55 of the Act is amended, in the first paragraph,

(1) by replacing the portion before subparagraph *a* by the following:

“1029.8.36.55. A qualified corporation that, in a taxation year, constructs in Québec an eligible vessel and encloses with the fiscal return it is required to file for the year under section 1000 a copy of the qualification certificate issued to it by the Minister of Economy and Innovation in respect of the eligible vessel and the prescribed form containing prescribed information, is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, the lesser of”;

(2) by striking out all occurrences of “issued by the Minister of Economy and Innovation” in subparagraphs *a* and *b*.

119. Section 1029.8.36.55.1 of the Act is amended, in the first paragraph,

(1) by replacing the portion before subparagraph *a* by the following:

“1029.8.36.55.1. A qualified corporation that, in a taxation year, converts in Québec an eligible vessel and encloses with the fiscal return it is required to file for the year under section 1000 a copy of the qualification certificate issued to it by the Minister of Economy and Innovation in respect of the eligible vessel and the prescribed form containing prescribed information, is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, the lesser of”;

(2) by striking out all occurrences of “issued by the Minister of Economy and Innovation” in subparagraphs *a* and *b*.

120. Section 1029.8.36.56 of the Act is amended by replacing the portion before paragraph *b* by the following:

“1029.8.36.56. For the purposes of this division, the following rules apply:”.

121. (1) Section 1029.8.36.72.82.13 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

“(c) if, during a pay period that ended in a calendar year, an employee referred to in paragraph *b* of the definition of “eligible amount” in the first paragraph spends, when at work, less than 75% of working time in undertaking, supervising or supporting work that is directly related to activities described in a qualification certificate issued to a corporation, the Minister may consider that at least 75% of the employee’s working time was spent on such work in that period if the Minister is of the opinion that the impossibility for the employee to reach that percentage is directly attributable to the measures taken to mitigate the effects of the COVID-19 pandemic.”

(2) Subsection 1 applies to a taxation year that ends after 14 March 2020.

122. (1) Section 1029.8.36.166.60.36 of the Act is amended, in the first paragraph,

(1) by adding the following paragraph at the end of the definition of “specified property”:

“(h) the property is neither used to host or produce content comprising explicit sex scenes or graphic representations of such scenes, nor to enable the sharing of such content, unless

i. it is established to the Minister’s satisfaction that reasonable measures have been taken by the corporation to ensure such property is not used to host, produce or share such content, or

ii. all or substantially all of the content that is hosted, produced or shared does not constitute such content;”;

(2) by striking out subparagraphs vi and xviii of paragraph *a* of the definition of “territory with low economic vitality”;

(3) by inserting the following subparagraph after subparagraph xiii of paragraph *a* of the definition of “territory with low economic vitality”:

“xiii.1. Municipalité régionale de comté de Maskinongé;”;

(4) by inserting the following subparagraph after subparagraph xv of paragraph *a* of the definition of “territory with low economic vitality”:

“xv.1. Municipalité régionale de comté de Papineau;”;

(5) by inserting the following subparagraph after subparagraph xxi of paragraph *a* of the definition of “territory with low economic vitality”:

“xxi.1. Municipalité régionale de comté du Domaine-du-Roy;”;

(6) by replacing paragraph *b* of the definition of “territory with low economic vitality” by the following paragraph:

“(b) the urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001); or”.

(2) Paragraph 1 of subsection 1 applies in respect of a property acquired after 25 March 2021.

(3) Paragraphs 2 and 6 of subsection 1 apply in respect of expenses incurred after 31 March 2023 for the acquisition of a property after that date.

(4) Paragraphs 3 to 5 of subsection 1 apply in respect of expenses incurred after 30 June 2021 for the acquisition of a property after that date, unless it is a property acquired pursuant to an obligation in writing entered into on or before 30 June 2021 or the construction of which had begun by that date.

123. (1) Section 1029.8.36.166.60.48 of the Act is amended by replacing the first paragraph by the following paragraph:

“A qualified corporation for a taxation year that encloses the documents described in the fifth paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is the product obtained by multiplying a portion of its specified expenses for the year in respect of a specified property, such portion being referred to in section 1029.8.36.166.60.50, by the rate determined for the year, under that section, in relation to that portion of expenses, to the extent that that portion is paid and that the aggregate of those portions of expenses is established subject to the second paragraph and does not include the portion, determined by the qualified corporation, of its specified expenses incurred in the year as a party to a joint venture that exceeds its share for the year of the balance of the joint venture’s cumulative specified expense limit.”

(2) Subsection 1 has effect from 26 March 2021.

124. (1) Section 1029.8.36.166.60.49 of the Act is amended by replacing the first paragraph by the following paragraph:

“A qualified corporation for a taxation year that is a member of a qualified partnership at the end of a particular fiscal period of the partnership that ends in the year and that encloses the documents described in the sixth paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all

amounts each of which is the product obtained by multiplying its share of a portion of the partnership's specified expenses for the particular fiscal period in respect of a specified property, such portion being referred to in section 1029.8.36.166.60.50, by the rate determined for the year, under that section, in relation to that portion of expenses, to the extent that that portion is paid and that its share of the aggregate of those portions of expenses is established subject to the second paragraph and includes neither its share of the portion, determined by the qualified corporation, of the qualified partnership's specified expenses for the particular fiscal period that exceeds the balance of the partnership's cumulative specified expense limit for the particular fiscal period, nor its share of the portion, determined by the qualified corporation, of such expenses incurred by the partnership in the particular fiscal period as a party to a joint venture that exceeds the partnership's share for the particular fiscal period of the balance of the joint venture's cumulative specified expense limit."

(2) Subsection 1 has effect from 26 March 2021.

125. (1) Section 1029.8.36.166.60.50 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

"The rate to which the first paragraph of sections 1029.8.36.166.60.48 and 1029.8.36.166.60.49 refers, in relation to a portion of the specified expenses of a corporation or a partnership, in respect of a specified property, for a particular taxation year of the corporation or a corporation that is a member of the partnership is

(a) where the specified property is acquired to be used mainly in a territory with low economic vitality,

i. if the portion of the specified expenses represents expenses that are described in the fourth paragraph, 40%, or

ii. in any other case, 20%;

(b) where the specified property is acquired to be used mainly in a territory with intermediate economic vitality,

i. if the portion of the specified expenses represents expenses that are described in the fourth paragraph, 30%, or

ii. in any other case, 15%; or

(c) where the specified property is acquired to be used mainly in a territory with high economic vitality,

i. if the portion of the specified expenses represents expenses that are described in the fourth paragraph, 20%, or

ii. in any other case, 10%.”;

(2) by adding the following paragraph at the end:

“The expenses referred to in subparagraph i of each of subparagraphs *a* to *c* of the first paragraph are those that are incurred in the period that begins on 26 March 2021 and ends on 31 December 2022, where

(*a*) the property is acquired in that period otherwise than pursuant to an obligation in writing entered into on or before 25 March 2021 and is not a property the construction of which, by or on behalf of the purchaser, had begun by that date; or

(*b*) the property is acquired after 31 December 2022 and before 1 April 2023 and either the acquisition is made pursuant to an obligation in writing entered into in the period that begins on 26 March 2021 and ends on 31 December 2022, or the construction of the property, by or on behalf of the purchaser, began in that period.”

(2) Subsection 1 has effect from 26 March 2021.

126. (1) Section 1029.8.61.2.5 of the Act is replaced by the following section:

“1029.8.61.2.5. The portion of an amount paid for a particular month in a taxation year as rent for an eligible individual’s dwelling unit, other than a dwelling unit situated in a private seniors’ residence or in a facility maintained by a private institution not under agreement that operates a residential and long-term care centre governed by the Act respecting health services and social services (chapter S-4.2), that is an eligible expense made by the eligible individual in the year is equal to the amount obtained by multiplying by 5% the greater of

(*a*) \$600; and

(*b*) the lesser of the eligible rent for the dwelling unit for that month and \$1,200.

If an eligible individual is co-leasing a dwelling unit with at least one person who is not the eligible individual’s spouse, the amounts of \$600 and \$1,200 mentioned in the first paragraph are to be replaced, respectively, by the quotients obtained by dividing \$600 and \$1,200 by the number of co-lessees of the dwelling unit.”

(2) Subsection 1 applies from the taxation year 2022.

127. (1) Section 1029.8.61.5 of the Act is amended by replacing the portion before subparagraph *a* of the third paragraph by the following:

“1029.8.61.5. Subject to section 1029.8.61.5.1, an eligible individual who, in a taxation year, makes an eligible expense and files, for the year, a fiscal return under section 1000 is deemed to have paid to the Minister, on the eligible individual’s balance-due day for that taxation year, on account of the eligible individual’s tax payable for the year under this Part, an amount equal to

(a) where neither the eligible individual nor, if section 1029.8.61.5.1 applies in respect of the eligible individual, the eligible individual’s eligible spouse is a dependent person at the end of the year, the amount determined by the formula

$(A \times B) - (C + D)$; or

(b) in any other case, the amount determined by the formula

$(35\% \times B) + E$.

In the formulas in the first paragraph,

(a) A is

i. 36%, where the taxation year is the year 2022,

ii. 37%, where the taxation year is the year 2023,

iii. 38%, where the taxation year is the year 2024,

iv. 39%, where the taxation year is the year 2025, or

v. 40%, where the taxation year is a year subsequent to the year 2025;

(b) B is the aggregate of all amounts each of which is an eligible expense made by the eligible individual in the year;

(c) C is 3% of the amount by which the lesser of \$100,000 and the eligible individual’s family income for the year exceeds \$60,135;

(d) D is 7% of the amount by which the eligible individual’s family income for the year exceeds \$100,000; and

(e) E is the amount determined by the formula

$F - G$.

In the formula in subparagraph *e* of the second paragraph,

(a) *F* is the product obtained by multiplying the aggregate described in subparagraph *b* of the second paragraph by

- i. 1%, where the taxation year is the year 2022,
- ii. 2%, where the taxation year is the year 2023,
- iii. 3%, where the taxation year is the year 2024,
- iv. 4%, where the taxation year is the year 2025, or
- v. 5%, where the taxation year is a year subsequent to the year 2025; and

(b) *G* is 3% of the amount by which the eligible individual's family income for the year exceeds \$60,135.

However, for the purposes of subparagraph *b* of the second paragraph, the aggregate of all amounts each of which is an eligible expense made by an eligible individual in a taxation year may not exceed”.

(2) Subsection 1 applies from the taxation year 2022.

128. (1) Section 1029.8.61.5.1 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) the amount determined for the year under the fourth paragraph of section 1029.8.61.5 in respect of the eligible individual to whom paragraph *a* applies is to be increased by the amount that would be determined for the year under that paragraph in respect of the eligible individual's eligible spouse if this division were read without reference to this section.”

(2) Subsection 1 applies from the taxation year 2022.

129. (1) The Act is amended by inserting the following section after section 1029.8.61.5.2:

“1029.8.61.5.3. Where a fiscal return is filed under section 1000 for a taxation year by an eligible individual for the year, where no amount that is, under section 1029.8.61.2.5, an eligible expense made by the eligible individual in the year is included by the individual in the aggregate described in subparagraph *b* of the second paragraph of section 1029.8.61.5 for the year and where the Minister holds information allowing the Minister to conclude that the eligible individual could have included such an amount in that aggregate, the following rules apply:

(a) that aggregate is deemed to include the total of all amounts each of which is the amount that would have been determined, under section 1029.8.61.2.5, as an eligible expense made by the eligible individual in the year if the greater

of the amounts to which the first paragraph of section 1029.8.61.2.5 refers had been the amount of \$600 specified in subparagraph *a* of that paragraph or the amount that replaces it in accordance with the second paragraph of that section, if applicable; and

(*b*) section 1029.8.61.5 is to be read, in respect of an eligible expense the amount of which is included in that aggregate because of the application of paragraph *a*, without reference to subparagraph *a* of its fifth paragraph.”

(2) Subsection 1 applies from the taxation year 2022.

130. (1) Section 1029.8.61.6 of the Act is amended by replacing the second paragraph by the following paragraph:

“If an application for advance payments referred to in the first paragraph is made in respect of an eligible expense that includes a portion of an amount paid as rent, the prescribed form used for the application must be accompanied by the documents described in subparagraphs i to iii of subparagraph *a* of the fifth paragraph of section 1029.8.61.5.”

(2) Subsection 1 applies from the taxation year 2022.

131. (1) Section 1029.8.61.8 of the Act is amended by replacing paragraph *b* of the definition of “eligible dependent child” by the following paragraph:

“(*b*) is not the subject of an order for placement in an alternative living environment until the person reaches majority according to the conclusions of a judgement rendered under the Youth Protection Act (chapter P-34.1);”.

(2) Subsection 1 has effect from 9 September 2021.

132. (1) The Act is amended by inserting the following section after section 1029.8.61.9:

“1029.8.61.9.1. For the purposes of paragraph *a* of the definition of “eligible individual” in section 1029.8.61.8, an individual is presumed to reside, at any time, with an eligible dependent child who, at that time, is lodged or sheltered pursuant to the law if the individual was an eligible individual in respect of the child immediately before the child’s being lodged or sheltered became effective pursuant to the law or, where there is no such eligible individual, if the individual is, at that time, a person having a bond of filiation with the child.”

(2) Subsection 1 has effect from 9 September 2021.

133. (1) Section 1029.8.61.11.2 of the Act is replaced by the following section:

“1029.8.61.11.2. If, at the beginning of a particular month, a person has a bond of filiation with an eligible dependent child who is the subject of shared custody and in respect of whom the person does not assume at least 40% of custody time during the particular month, that person and, where applicable, the person’s cohabiting spouse at the beginning of the particular month, are deemed, despite section 1029.8.61.9.1, not to be residing with that child at the beginning of the particular month.”

(2) Subsection 1 has effect from 9 September 2021.

134. (1) Section 1029.8.61.24 of the Act is amended by replacing the third paragraph by the following paragraph:

“There is an exemption from filing a new application, in respect of a child, where, no later than 12 months after the cessation of the entitlement to receive an amount in respect of a family allowance by reason of non-compliance with the conditions relating to the contribution that was payable under the Regulation respecting the application of the Act respecting health services and social services for Cree Native persons (chapter S-5, r. 1) in respect of the child who is lodged or sheltered pursuant to the law, *Retraite Québec* is informed that the child is no longer lodged or sheltered at a particular time that is before 1 September 2021 or that those conditions have been satisfied before that date.”

(2) Subsection 1 has effect from 9 September 2021.

135. (1) Section 1029.8.61.96.10 of the Act is amended, in the first paragraph,

(1) by adding the following paragraph at the end of the definition of “minimum cohabitation period”:

“(d) throughout the period, the person is resident in Canada;”;

(2) by adding the following paragraph at the end of the definition of “minimum period of support”:

“(d) throughout the period, the person is resident in Canada;”.

(2) Subsection 1 applies from the taxation year 2020.

136. (1) Section 1029.8.61.96.19 of the Act is replaced by the following section:

“1029.8.61.96.19. Where, in a taxation year, more than one individual, concomitantly or not, ordinarily lives for at least 90 days with the same person in a self-contained domestic establishment described in the definition of

“minimum cohabitation period” in the first paragraph of section 1029.8.61.96.10 or provides assistance to that same person for at least 90 days in the manner described in the definition of “minimum period of support” in that paragraph, the following rules apply for the purpose of determining the amount each of those individuals is deemed to have paid to the Minister for the year under section 1029.8.61.96.12 or 1029.8.61.96.13 in respect of the person:

(a) for the purpose of computing the minimum periods of 365 consecutive days and of 183 days in the year that are provided for in each of those definitions in relation to the person, those individuals are deemed to be one and the same individual and, for greater certainty, the days during which those individuals concomitantly so live with the person or provide such assistance to the person are counted only once;

(b) the total of the amounts each of those individuals is deemed to have paid to the Minister under section 1029.8.61.96.12 or 1029.8.61.96.13 for the year, in respect of the person, may not exceed the particular amount that only one of those individuals would be deemed to have paid to the Minister for the year under either of those sections if the person were an eligible carereceiver or an eligible senior relative, as the case may be, only in relation to that individual; and

(c) where those individuals cannot agree as to what portion of the particular amount each is deemed to have paid to the Minister for the year under either of those sections, the Minister may determine what portion of that amount is deemed paid by each individual under that section and, for the purposes of that determination, priority is given to a cohabitation period over a period of support.”

(2) Subsection 1 applies from the taxation year 2020.

137. (1) The Act is amended by inserting the following section after section 1029.8.68:

“1029.8.68.1. For the purposes of applying this division to an individual for the taxation year 2020 or 2021, the definition of “child care expense” in section 1029.8.67 is, in relation to any period of the year in which the individual, or the individual’s eligible spouse for the year, was entitled to amounts referred to in any of paragraphs *c*, *c.1* and *e.2* to *e.6* of section 311, in respect of that year, to be read as if its paragraph *b* were replaced by the following paragraph:

“(b) is incurred at a time when the individual, or, subject to the second paragraph of section 1029.8.81, the individual’s eligible spouse for the year, resides with the child; and”.

(2) Subsection 1 has effect from 1 January 2020.

138. Section 1044.4 of the Act is amended by replacing “brought an appeal” and “bring an appeal” in subparagraph iv of paragraph *c* by “initiated an appeal” and “make an appeal”, respectively.

139. Section 1050 of the Act is amended by replacing “or appeal” by “filed or appeal initiated”.

140. (1) The Act is amended by inserting the following section after section 1065:

“**1065.0.1.** Despite sections 1063 to 1065, the registration of a qualified donee is revoked as of the date on which it became a listed terrorist entity for the purposes of Chapter III.1 of Title I of Book VIII.”

(2) Subsection 1 has effect from 29 June 2021.

141. (1) Section 1079.1 of the Act is amended by inserting the following definitions in alphabetical order in the first paragraph:

““trust account number” has the meaning assigned by subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

““trust tax identification number” has the meaning assigned by the second paragraph of section 58.1.1 of the Tax Administration Act (chapter A-6.002).”

(2) Subsection 1, where it enacts the definition of “trust tax identification number” in the first paragraph of section 1079.1 of the Act, has effect from 25 March 2021.

(3) Subsection 1, where it enacts the definition of “trust account number” in the first paragraph of section 1079.1 of the Act, has effect from 2 June 2021.

142. (1) Section 1079.7 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the name, address and either the Social Insurance Number or the trust account number and trust tax identification number of each individual who so acquired or otherwise invested in the tax shelter in the year and was resident in Québec at the time of the acquisition or investment;”.

(2) Subsection 1 has effect from 25 March 2021. However, where section 1079.7 of the Act applies before 2 June 2021, it is to be read as if paragraph *a* were replaced by the following paragraph:

“(a) the name, address and either the Social Insurance Number or the trust tax identification number of each individual who so acquired or otherwise invested in the tax shelter in the year and was resident in Québec at the time of the acquisition or investment;”.

143. Section 1079.13.2 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“1079.13.2. If, as a consequence of the application of section 1079.10 in respect of a transaction, the tax consequences to a person (in this section referred to as the “particular person”) are determined as is reasonable in the circumstances in order to deny a tax benefit, the promoter of the transaction, or of the series of transactions that includes the transaction, incurs a penalty equal to 100% of”;

(2) by striking out the second paragraph.

144. Section 1079.13.3 of the Act is amended by replacing “subparagraph *b* of the first paragraph” in the portion before paragraph *a* by “paragraph *b*”.**145.** (1) Section 1082.4 of the Act is amended by replacing the portion of the second paragraph before subparagraph *a* by the following:

“Where the conditions set out in the first paragraph are met, any amounts (in section 1082.4.1 referred to as the “initial amounts”) that would be determined for the purposes of this Act (if this Act were read without reference to this Title and sections 1079.9 to 1079.16) in respect of the taxpayer or the partnership for a taxation year or fiscal period, as the case may be, are to be adjusted to the quantum or nature of the amounts (in section 1082.4.1 referred to as the “adjusted amounts”) that would have been determined if.”

(2) Subsection 1 applies to a taxation year that begins after 18 March 2019.

146. (1) The Act is amended by inserting the following section after section 1082.4:

“1082.4.1. For the purpose of applying section 1082.4 in accordance with the other provisions of this Act, the following steps are to apply in the following order:

(a) the determination of each of the initial amounts;

(b) the adjustments, if any, to each of the initial amounts; and

(c) the use of the adjusted amounts in accordance with the provisions of this Act, except section 1082.4, but including, for greater certainty, sections 1079.9 to 1079.16.”

(2) Subsection 1 applies to a taxation year that begins after 18 March 2019.

147. (1) Section 1082.11 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 18 March 2019.

148. (1) Section 1089 of the Act is amended by inserting the following subparagraph after subparagraph *e* of the first paragraph:

“(e.0.1) the amounts that the individual received under the incentive program for farm workers established under the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) according to the terms of the agreement referred to in Orders in Council 457-2020 dated 15 April 2020 and 517-2020 dated 13 May 2020 and that the individual would be required to include under paragraph *e.2* of section 311 in computing the individual’s income for the year if the individual had been resident in Québec throughout the year;”.

(2) Subsection 1 applies from the taxation year 2020.

149. (1) Section 1090 of the Act is amended by inserting the following subparagraph after subparagraph *e* of the first paragraph:

“(e.0.1) the amounts that the individual received under the incentive program for farm workers established under the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) according to the terms of the agreement referred to in Orders in Council 457-2020 dated 15 April 2020 and 517-2020 dated 13 May 2020 and that the individual would be required to include under paragraph *e.2* of section 311 in computing the individual’s income for the year if the individual had been resident in Canada throughout the year;”.

(2) Subsection 1 applies from the taxation year 2020.

150. (1) Section 1129.27.4.1 of the Act is amended by adding the following subparagraphs at the end of paragraph *e* of the definition of “annual limit amount”:

“iv. the capitalization period that begins on 1 March 2021 and ends on 28 February 2022, and

“v. the capitalization period that begins on 1 March 2022 and ends on 28 February 2023;”.

(2) Subsection 1 has effect from 1 March 2021.

151. (1) Section 1129.27.4.2 of the Act is amended, in the first paragraph,

(1) by replacing the portion of subparagraph *e* before the formula by the following:

“(e) if the particular capitalization period begins after 28 February 2018 and before 1 March 2021, the amount determined by the formula”;

(2) by adding the following subparagraph at the end:

“(f) if the particular capitalization period begins after 28 February 2021, the amount determined by the formula

$30\% \times (A - B)$.”

(2) Subsection 1 has effect from 1 March 2021.

152. (1) Section 1129.27.4.5 of the Act is amended by replacing “2021” in the definition of “conversion period” by “2023”.

(2) Subsection 1 has effect from 1 March 2021.

153. (1) Section 1129.27.4.6 of the Act is replaced by the following section:

“**1129.27.4.6.** The Corporation is required to pay, for a particular conversion period, tax under this Part equal to

(a) where the particular conversion period begins after 28 February 2018 and before 1 March 2021, 10% of the amount by which \$100,000,000 is exceeded by the aggregate of all amounts each of which is the value of a consideration that an individual has paid or has undertaken to pay, in the particular conversion period, for the acquisition of a class “B” share of the capital stock of the Corporation; or

(b) where the particular conversion period begins after 28 February 2021 and before 1 March 2023, 10% of the amount by which \$50,000,000 is exceeded by the aggregate of all amounts each of which is the value of a consideration that an individual has paid, in the particular conversion period, for the acquisition of a class “B” share of the capital stock of the Corporation.”

(2) Subsection 1 has effect from 1 March 2021.

154. (1) Section 1129.27.6 of the Act is amended, in the third paragraph,

(1) by replacing subparagraph *e* by the following subparagraph:

“(e) 35%, if the share referred to in the first paragraph was issued after 28 February 2018 and before 1 March 2021; or”;

(2) by adding the following subparagraph at the end:

“(f) 30%, if the share referred to in the first paragraph was issued after 28 February 2021.”

(2) Subsection 1 has effect from 1 March 2021.

155. The Act is amended by inserting the following section after section 1129.61:

“1129.61.1. Where an agreement referred to in section 359.8 is entered into after 31 December 2018 and before 1 January 2021, the following rules apply:

(a) for the purposes of subparagraph *b* of the second paragraph of section 1129.60 and, in the cases to which subparagraph iii applies, section 359.8, the expenses referred to in paragraph *a* of section 359.8 that are incurred by a corporation in respect of the agreement in a particular month of a calendar year are deemed to have been incurred

i. in the month of January 2020, if the expenses were incurred in the calendar year 2020 and the agreement was entered into in the calendar year 2019,

ii. in the month of January 2021, if the expenses were incurred in the calendar year 2021 and the agreement was entered into in the calendar year 2020, and

iii. 12 months earlier, in any other case; and

(b) section 1129.61 is to be read as if “the following calendar year” in the portion before paragraph *a* were replaced by “the second following calendar year”.”

156. Section 1159.1.0.0.1 of the Act is replaced by the following section:

“1159.1.0.0.1. For the purposes of the definition of “maximum amount subject to tax” in section 1159.1, a person’s maximum amount subject to tax for the person’s taxation year that includes 1 April 2018 is equal to the proportion of the person’s maximum amount subject to tax for the year otherwise determined that the number of days in the taxation year that follow 31 March 2018 is of 365.”

157. Section 1159.1.0.0.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“For the purposes of the definition of “maximum amount subject to tax” in section 1159.1, a person’s maximum amount subject to tax for a taxation year that has less than 365 days (other than a taxation year of the person that includes 1 April 2018) is equal to the proportion of the person’s maximum amount subject to tax for the year otherwise determined that the number of days in the taxation year is of 365.”

158. Section 1159.2 of the Act is replaced by the following section:

“**1159.2.** Every person that is a financial institution at any time in a taxation year shall pay a compensation tax for that year.”

159. Section 1159.3.4 of the Act is amended

(1) by replacing subparagraph *i* of subparagraph *a* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *a* of the first paragraph of that section 1159.3.4, by the following subparagraph:

“*i.* 2.8% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2022 and the amount paid as wages in the part of the year that follows 31 March 2022, and”;

(2) by replacing subparagraph *i* of subparagraph *a.1* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *a.1* of the first paragraph of that section 1159.3.4, by the following subparagraph:

“*i.* 0.9% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2022 and the amount paid as wages in the part of the year that follows 31 March 2022, and”;

(3) by replacing subparagraph *i* of subparagraph *b* of the first paragraph by the following subparagraph:

“*i.* the proportion of 0.3% that the number of days in the taxation year that follow 31 March 2022 is of the number of days in the taxation year, and”;

(4) by replacing subparagraph *i* of subparagraph *c* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *c* of the first paragraph of that section 1159.3.4, by the following subparagraph:

“*i.* 2.2% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year that precedes 1 April 2022 and the amount paid as wages in the part of the year that follows 31 March 2022, and”;

(5) by replacing subparagraph *i* of subparagraph *e* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the first paragraph of that section 1159.3.4, by the following subparagraph:

“*i.* 0.9% of the lesser of the amount by which its maximum amount subject to tax for the year exceeds the amount paid as wages in the part of the year in which the election was in effect that precedes 1 April 2022 and the amount paid as wages in the part of the year during which the election was in effect that follows 31 March 2022, and”;

(6) by replacing subparagraph *a* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *a* of the second paragraph of that section 1159.3.4, by the following subparagraph:

“(a) in the case of a bank, a loan corporation (other than an independent loan corporation), a trust corporation (other than an independent trust corporation) or a corporation trading in securities (other than an independent corporation trading in securities), subject to subparagraph *d*, the aggregate of 2.8% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2022 and 4.14% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2022;”;

(7) by replacing subparagraph *a.1* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *a.1* of the second paragraph of that section 1159.3.4, by the following subparagraph:

“(a.1) in the case of an independent loan corporation, an independent trust corporation or an independent corporation trading in securities, the aggregate of 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2022 and 1.32% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2022;”;

(8) by replacing subparagraph *i* of subparagraph *b* of the second paragraph by the following subparagraph:

“i. the proportion of 0.3% that the number of days in the taxation year during which the person was a financial institution that follow 31 March 2022 is of the number of days in the taxation year during which the person was a financial institution, and”;

(9) by replacing subparagraph *c* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *c* of the second paragraph of that section 1159.3.4, by the following subparagraph:

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 2.2% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 March 2022 and 3.26% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2022;” and”;

(10) by replacing subparagraph *e* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the second paragraph of that section 1159.3.4, by the following subparagraph:

“(e) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate of 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect that follow 31 March 2022 and 1.32% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and in which the election was in effect that precede 1 April 2022.”

160. Section 1159.17 of the Act is amended by replacing subparagraph *e* of the second paragraph by the following subparagraph:

“(e) 0.3% in respect of a premium payable by a person after 31 March 2022.”

ACT TO FACILITATE THE PAYMENT OF SUPPORT

161. Section 63 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing “file an appeal” by “appeal”.

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

162. (1) The Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by inserting the following section after section 12:

“**12.1.** Where any of the conditions for the issue of a document is not met, the responsible Minister or body may, despite the first paragraph of section 12, issue the document to the applicant, if the applicant establishes, to the satisfaction of the responsible minister or body, as the case may be, that the impossibility to meet the condition is directly attributable to the measures put in place to mitigate the effects of the COVID-19 pandemic.”

(2) Subsection 1 applies in relation to an application to be filed by a person or a partnership for a taxation year or a fiscal period, as the case may be, that ends after 14 March 2020.

163. (1) Section 5.9 of Schedule A to the Act is amended, in the first paragraph,

(1) by replacing subparagraph 3 by the following subparagraph:

“(3) titles that encourage violence or sexism, racism or any other form of discrimination; and”;

(2) by adding the following subparagraph at the end:

“(4) titles that comprise explicit sex scenes or graphic representations of such scenes.”

(2) Paragraph 2 of subsection 1 applies in respect of an application for a qualification certificate that is filed for the purpose of benefiting from the tax credit for multimedia titles for a taxation year that begins after 25 March 2021. It also applies to a qualification certificate that was issued on or before 25 March 2021, or that is issued subsequently, for the purpose of benefiting from that tax credit for a taxation year that begins after that date.

164. (1) Section 6.9 of Schedule A to the Act is amended, in the first paragraph,

(1) by replacing subparagraph 3 by the following subparagraph:

“(3) titles that encourage violence or sexism, racism or any other form of discrimination; and”;

(2) by adding the following subparagraph at the end:

“(4) titles that comprise explicit sex scenes or graphic representations of such scenes.”

(2) Paragraph 2 of subsection 1 applies in respect of an application for a certificate filed for a taxation year that begins after 25 March 2021.

165. (1) Section 13.12 of Schedule A to the Act is amended by adding the following subparagraph at the end of the first paragraph:

“(8) any activity that may reasonably be considered to be related to a digital platform that hosts content encouraging violence or sexism, racism or any other form of discrimination or comprising explicit sex scenes or graphic representations of such scenes or enables the sharing of such content, or that is intended to host or enable the sharing of such content, unless it is established to Investissement Québec’s satisfaction that

(a) reasonable measures have been taken by the corporation to ensure that the activities carried out by its employees are not related to such a platform, or

(b) all or substantially all of the content that is hosted or shared, or that is intended to be hosted or shared, does not constitute such content.”

(2) Subsection 1 applies to a taxation year that begins after 25 March 2021.

166. (1) Section 20.13 of Schedule A to the Act is amended by adding the following paragraphs at the end:

“(9) carrying out activities related to the publishing of software or games or the processing of data the content of which encourages violence or sexism, racism or any other form of discrimination or comprises explicit sex scenes or graphic representations of such scenes; and

“(10) carrying out activities related to the hosting of data or the design of computer systems that enable the hosting, production or sharing of content encouraging violence or sexism, racism or any other form of discrimination or comprising explicit sex scenes or graphic representations of such scenes, unless all or substantially all of the content that is hosted, produced or shared does not constitute such content or the qualified corporation establishes to Investissement Québec’s satisfaction that it has taken reasonable measures to ensure the funds are not used for such purposes.”

(2) Subsection 1 applies in respect of the funds deriving from the issue of shares of the capital stock of a corporation made after 25 March 2021.

167. Section 3.1 of Schedule C to the Act is amended by replacing the definition of “eligible employer” by the following definition:

““eligible employer” means a person or partnership who declares to the Minister that the person or partnership is carrying on a business in Canada and undertaking or causing to be undertaken on the person’s or partnership’s behalf in Québec scientific research and experimental development related to a business of the person or partnership and that the person or partnership is neither an eligible university entity within the meaning of section 2.1 of Schedule D, nor an eligible public research centre within the meaning of that section 2.1, nor a person exempt from tax under section 984 or 985 of the Taxation Act or that would be exempt from tax under that section 985 but for section 192 of that Act;”.

168. (1) Section 2.5 of Schedule E to the Act is replaced by the following section:

“**2.5.** A business certificate issued to a corporation certifies that the business that is referred to in the certificate and that is carried on by the corporation in the taxation year for which the application for the certificate is filed is recognized for that year, or for the part of that year that is specified in the certificate, as an international financial centre. It also specifies that the activities engaged in in the course of carrying on the business pertain to qualified international financial transactions or to one or more eligible contracts. In addition, it mentions the address of each qualified establishment of the corporation, within the meaning of section 4 of the Act respecting international financial centres, in which those activities are carried on.”

(2) Subsection 1 applies in respect of a business certificate that is issued to a corporation in relation to a taxation year that ends after 30 June 2021.

169. (1) Section 2.6 of Schedule E to the Act is amended by replacing subparagraph *b* of subparagraph 2 of the first paragraph by the following subparagraph:

“(b) the activities of the business that are referred to in subparagraph *a* and, if applicable, the activities of another business of the corporation that are

referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 9.7 required, at all times, in each qualified establishment of the corporation, within the meaning of section 4 of the Act respecting international financial centres, in which those activities are carried on, the work of at least six individuals each of whom is recognized by the Minister as an eligible employee of the corporation, for all or part of the year or part of year, under an employee certificate or a certificate referred to in subparagraph 2 of the second paragraph of section 9.3 that the corporation obtained in respect of the employee for the year.”

(2) Subsection 1 applies in respect of a business certificate that is issued to a corporation in relation to a taxation year that ends after 30 June 2021.

170. (1) Section 8.1 of Schedule E to the Act is amended

(1) by replacing the portion of the definition of “start-up period” before paragraph 1 by the following:

““start-up period” of an investment project means, subject to the second paragraph, the 60-month period that begins on”;

(2) by adding the following paragraph at the end:

“Where the application, in respect of an investment project, for a qualification certificate referred to in the first paragraph of section 8.3, or the application to amend such a qualification certificate under section 8.3.2 to have it refer to a second investment project, is filed before 25 March 2021 and, on that date, a first certificate referred to in the second paragraph of section 8.3 has not yet been issued in respect of the investment project, the definition of “start-up period” in the first paragraph is to be read, in respect of the project, as if “60-month” in the portion of that definition before paragraph 1 were replaced by “72-month”.”

(2) Subsection 1 has effect from 25 March 2021.

171. (1) Section 8.5 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“Where the qualification certificate is issued under subparagraph 4 of the first paragraph of section 8.4, it also specifies that the Minister authorizes the transfer of the carrying out of any investment project referred to in the qualification certificate to the corporation or partnership and states both the date of the beginning of the tax-free period in relation to the project and the date of the end of the start-up period of the project that are mentioned in the first annual certificate that, if applicable, was obtained in its respect and that is deemed to have been issued to the corporation or partnership under subparagraph 3 of the first paragraph of that section.”

(2) Subsection 1 applies in relation to an initial qualification certificate that refers to an investment project in respect of which a first annual certificate was issued after 25 March 2021.

172. (1) Section 8.6 of Schedule E to the Act is amended

(1) by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**8.6.** Subject to section 8.6.3, the Minister issues an initial qualification certificate in respect of an investment project to a corporation or a partnership if”;

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

“(2) subject to the second paragraph, the project concerns, as applicable,

(a) activities in the manufacturing sector described under codes 31 to 33 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada, which code is in this subparagraph 2 referred to as the “NAICS code”,

(b) activities in the wholesale trade sector described under NAICS code 41,

(c) activities in the warehousing and storage group described under NAICS code 4931,

(d) activities in the data processing, hosting, and related services subsector described under NAICS code 518,

(e) activities consisting in the development of a digital platform described in section 8.6.0.1, or

(f) activities consisting in the digital transformation of a business of the corporation or partnership that are described in section 8.6.0.2; and”;

(3) by replacing all occurrences of “seventh” in subparagraph 3 of the first paragraph by “fifth”;

(4) by striking out the fifth and sixth paragraphs.

(2) Paragraph 1 of subsection 1 applies in respect of an investment project other than a project in respect of which an initial qualification certificate was issued before 26 March 2021.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of an investment project the carrying out of which begins after 25 March 2021.

173. (1) Schedule E to the Act is amended by inserting the following sections after section 8.6:

“8.6.0.1. A computer environment that enables content management or use and that, as an intermediary, enables access to information, services or property supplied or edited by the corporation or partnership operating it or by a third party constitutes a digital platform referred to in subparagraph *e* of subparagraph 2 of the first paragraph of section 8.6.

However, activities consisting in the development of a digital platform that hosts, or is intended to host, content encouraging violence or sexism, racism or any other form of discrimination, supporting an illegal activity, comprising explicit sex scenes or proposing online gambling are excluded from the activities referred to in subparagraph *e* of subparagraph 2 of the first paragraph of section 8.6, regardless of the source or nature of such content.

“8.6.0.2. The activities consisting in the digital transformation of a business that are referred to in subparagraph *f* of subparagraph 2 of the first paragraph of section 8.6 are activities that enable the development and implementation of a computing solution, through the integration or upgrading of an information system or a technology infrastructure, resulting in organizational changes in the business and changes to its operations. For those activities to be recognized as such, the computing solution must promote value creation in respect of all or part of the business.

In addition, the main objective or objectives of those activities must be to

(1) optimize the management and analysis of the business’s data and the use of its resources;

(2) increase the business’s productivity or efficiency through process automation; or

(3) improve relations with suppliers or customers by processing information in real time concerning them.

However, activities consisting in the digital transformation of a business do not include activities the carrying out of which entails the maintenance of the business’s assets or those that are carried on as part of the normal course of business.”

(2) Subsection 1 applies in respect of an investment project the carrying out of which begins after 25 March 2021.

174. (1) Schedule E to the Act is amended by inserting the following section after section 8.6.2:

“8.6.3. An initial qualification certificate may be issued in respect of an investment project that concerns activities in the data processing, hosting, and related services subsector that are referred to in subparagraph *d* of subparagraph 2

of the first paragraph of section 8.6 only if it is established to the Minister's satisfaction that

(a) reasonable measures will be taken to ensure that the activities arising from the investment project do not consist in enabling the hosting, production or sharing of content encouraging violence or sexism, racism or any other form of discrimination or comprising explicit sex scenes or graphic representations of such scenes; or

(b) all or substantially all of the content that is hosted, produced or shared does not constitute content encouraging violence or sexism, racism or any other form of discrimination or comprising explicit sex scenes or graphic representations of such scenes.”

(2) Subsection 1 applies in respect of an investment project other than a project in respect of which an initial qualification certificate was issued before 26 March 2021.

175. (1) Section 8.7 of Schedule E to the Act is amended by adding the following paragraph at the end:

“Where an investment project concerns activities consisting in the digital transformation of a business, the expenditures of a capital nature that are used in computing the total capital investments attributable to its carrying out include only those that are incurred either to acquire digital equipment, software or other components of the technological infrastructure or information system or to adapt the business's equipment to the computing solution.”

(2) Subsection 1 applies in respect of an investment project the carrying out of which begins after 25 March 2021.

176. (1) Section 8.8 of Schedule E to the Act is amended

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

“In the first annual certificate issued in respect of an investment project, the Minister specifies the date of the beginning of the corporation's or partnership's tax-free period in relation to the project and the date of the end of the start-up period of the project.”;

(2) by inserting the following paragraph after the second paragraph:

“Where the first annual certificate in respect of the investment project is issued after 25 March 2021, the date of the beginning of the tax-free period is the date elected by the corporation or partnership in accordance with the fifth paragraph or, if such an election has not been so made, the date of the end of the start-up period of the project. In any other case, the date is the earlier of

(1) the day that follows the end of the start-up period of the investment project; and

(2) the earlier of

(a) the date on which the corporation or partnership begins to carry on the activities arising from the carrying out of the project or, where the corporation or partnership gradually begins to carry on such activities, the date on which at least 90% of the goods intended to be used in the course of such activities are ready to be used, and

(b) the date on which the total capital investments attributable to the carrying out of the project is, for the first time, equal to or greater than

i. \$300,000,000, if subparagraph *a* of subparagraph 3 of the first paragraph of section 8.6 applies to the project,

ii. \$200,000,000, if subparagraph *b* of that subparagraph 3 applies to the project,

iii. \$75,000,000, if subparagraph *c* of that subparagraph 3 applies to the project,

iv. \$50,000,000, if subparagraph *c.1* of that subparagraph 3 applies to the project, or

v. \$100,000,000, if subparagraph *d* of that subparagraph 3 applies to the project.”;

(3) by adding the following paragraph at the end:

“The corporation or partnership elects the date of the beginning of its tax-free period, in relation to the investment project, by entering it in its application for a first annual certificate in respect of the project. The election is only valid if the date is included in the period that begins on the day on which the total capital investments attributable to the carrying out of the project is, for the first time, equal to or greater than the amount from among those specified in subparagraph *b* of subparagraph 2 of the third paragraph that applies to the project and that ends at the end of the start-up period of the project.”

(2) Paragraph 1 of subsection 1 applies in respect of a first annual certificate issued after 25 March 2021.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 25 March 2021. In addition, where section 8.8 of Schedule E to the Act applies before that date in respect of an investment project for which an application for a first annual certificate is filed after 10 February 2015, subparagraph 1 of its second paragraph is to be read as if “of the investment project” were inserted at the end.

177. (1) Section 8.11 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“The annual certificate includes the particulars provided for in the first paragraph of section 8.8 in respect of each investment project. In the case of the first annual certificate of the second investment project, the portion of the certificate that refers to it states the date of the beginning of the corporation’s or partnership’s tax-free period in relation to that project, determined in accordance with the third paragraph of that section, and the date of the end of the start-up period of the project.”

(2) Subsection 1 applies in respect of a first annual certificate issued after 25 March 2021.

178. (1) Section 9.6 of Schedule E to the Act is replaced by the following section:

“**9.6.** A business certificate issued to a corporation certifies that the business that is referred to in the certificate and that is carried on by the corporation in the taxation year for which the application for the certificate is filed is recognized for that year, or for the part of that year that is specified in the certificate, as an international financial centre. It also specifies that the activities engaged in in the course of carrying on the business pertain to qualified international financial transactions. In addition, it mentions the address of each qualified establishment of the corporation, within the meaning of section 4 of the Act respecting international financial centres, in which those activities are carried on.”

(2) Subsection 1 applies in respect of a business certificate that is issued to a corporation in relation to a taxation year that ends after 30 June 2021.

179. (1) Section 9.7 of Schedule E to the Act is amended by replacing subparagraph *b* of subparagraph 2 of the first paragraph by the following subparagraph:

“(b) the activities of the business that are referred to in subparagraph *a* and, if applicable, the activities of another business of the corporation that are referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 2.6 required, at all times, in each qualified establishment of the corporation, within the meaning of section 4 of the Act respecting international financial centres, in which those activities are carried on, the work of at least six individuals each of whom is recognized by the Minister as an eligible employee of the corporation, for all or part of the year or part of year, under an employee certificate or a certificate referred to in subparagraph 2 of the second paragraph of section 2.2 that the corporation obtained in respect of the employee for the year.”

(2) Subsection 1 applies in respect of a business certificate that is issued to a corporation in relation to a taxation year that ends after 30 June 2021.

180. Section 8.7 of Schedule H to the Act is amended by replacing paragraph 5 by the following paragraph:

“(5) a work that encourages violence or sexism, racism or any other form of discrimination; or”.

ACT RESPECTING THE RÉGIE DE L’ASSURANCE MALADIE
DU QUÉBEC

181. (1) Section 33 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) is amended, in the first paragraph,

(1) by inserting the following definition in alphabetical order:

““date of the end of the start-up period” of a large investment project of an employer means the date that is specified as such either in the first certificate that, for the purposes of this section and sections 34, 34.1.0.3 and 34.1.0.4, is issued by the Minister of Finance in relation to the large investment project or in the qualification certificate issued to the employer, in relation to the project, where the employer acquired all or substantially all of the recognized business in relation to the project and where the Minister of Finance authorized the transfer of the carrying out of the project to the employer, according to the qualification certificate;”;

(2) by inserting the following paragraphs after paragraph *p* of the definition of “specified period”:

“(p.1) the period that begins on 6 June 2021 and ends on 3 July 2021;

“(p.2) the period that begins on 4 July 2021 and ends on 31 July 2021;

“(p.3) the period that begins on 1 August 2021 and ends on 28 August 2021; or”;

(3) by replacing the definition of “total qualified capital investments” by the following definition:

““total qualified capital investments” means total qualified capital investments within the meaning of section 737.18.17.1 of the Taxation Act;”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 26 March 2021.

182. (1) Section 34.1.0.4 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Subject to the second, fourth and fifth paragraphs, a partnership’s tax assistance limit, in relation to a large investment project, is 15% of the partnership’s total qualified capital investments on the date of the end of the start-up period of the large investment project, unless the partnership acquired

all or substantially all of the recognized business in relation to the project, in which case it is the amount that was transferred to the partnership pursuant to the agreement referred to in section 737.18.17.12 of the Taxation Act (chapter I-3) in respect of the acquisition.”;

(2) by replacing all occurrences of “employer’s” in the second and third paragraphs by “partnership’s”;

(3) by adding the following paragraphs at the end:

“Where the partnership has begun to carry on the recognized business in relation to the large investment project in a fiscal period that ends before the date of the end of the start-up period of the project, the partnership’s tax assistance limit in relation to the project, for any fiscal period that ends before the date of the end of the start-up period of the project, is to be computed, under the first paragraph, on the date on which that fiscal period ends.

Where the partnership has acquired all or substantially all of the recognized business in relation to the large investment project before the date of the end of the start-up period of the project, the partnership’s tax assistance limit in relation to the project, for any fiscal period that ends on or after the date of the end of the start-up period of the project, is to be increased by an amount equal to the product obtained by multiplying by 15% the amount that would be the partnership’s total qualified capital investments on the date of the end of the start-up period if the definition of “total qualified capital investments” in the first paragraph of section 737.18.17.1 of the Taxation Act were read as if “from the beginning of the carrying out of the large investment project” were replaced by “from the time the corporation or partnership acquired the recognized business in relation to the large investment project”.”

(2) Subsection 1 applies in relation to a large investment project in respect of which a first certificate was issued after 25 March 2021.

183. (1) Section 37.1 of the Act is amended

(1) by replacing the portion of the definition of “contribution rate” before paragraph *a* by the following:

““contribution rate” means the percentage applicable from 1 July of a particular year, or from 1 January 2021 in the case of subparagraph *i* of paragraph *c*, in respect of each of subparagraphs *i* and *ii* of subparagraphs *a* and *d* of the second paragraph of section 37.6, which”;

(2) by replacing paragraph *b* of the definition of “contribution rate” by the following paragraph:

“(b) for any year subsequent to the year 2007, other than the year 2021, is equal to the percentage applicable at 1 July of the year preceding that subsequent year or to such percentage as may be determined on 1 July of that subsequent year according to the rate of adjustment fixed annually by the Board pursuant

to section 28.1 of the Act respecting prescription drug insurance, rounded to the nearest whole percentage point or, if equidistant from two percentage points, to the higher of the two; and”;

(3) by adding the following paragraph at the end of the definition of “contribution rate”:

“(c) for the year 2021, is equal to

i. the percentage determined on 1 January 2021 according to the rate of adjustment fixed by the Board pursuant to section 28.1 of the Act respecting prescription drug insurance, rounded to the nearest whole percentage point or, if equidistant from two percentage points, to the higher of the two, and

ii. the percentage determined on 1 July 2021 according to the rate of adjustment fixed by the Board pursuant to section 28.1 of the Act respecting prescription drug insurance, rounded to the nearest whole percentage point or, if equidistant from two percentage points, to the higher of the two;”;

(4) by replacing the definition of “average contribution rate” by the following definition:

““average contribution rate” means, for the purposes of any of subparagraphs i and ii of subparagraphs *a* and *d* of the second paragraph of section 37.6, a rate equal to

(a) for a particular year other than the year 2021, the contribution rate applicable from 1 July of the particular year in respect of that subparagraph added to the contribution rate applicable from 1 July of the preceding year in respect of that subparagraph, divided by two and rounded to the nearest whole percentage point or, if equidistant from two percentage points, to the higher of the two; or

(b) for the year 2021, the contribution rate applicable from 1 July 2021 in respect of that subparagraph added to the contribution rate applicable from 1 January 2021 in respect of that subparagraph, divided by two and rounded to the nearest whole percentage point or, if equidistant from two percentage points, to the higher of the two;”.

(2) Subsection 1 applies from the year 2021.

184. (1) Section 37.6 of the Act is amended by replacing “\$557” in subparagraphs i and ii of subparagraph *a* of the first paragraph by “\$710”.

(2) Subsection 1 applies from the year 2021. However, where section 37.6 of the Act applies to the year 2021, it is to be read as if “\$710” in subparagraph i of subparagraph *a* of the first paragraph were replaced by “\$662”.

ACT RESPECTING THE QUÉBEC PENSION PLAN

185. Section 1 of the Act respecting the Québec Pension Plan (chapter R-9) is amended by replacing “new or” in paragraph 5 by “reassessment and an”.

186. Section 66 of the Act is amended by replacing “new assessment” in the first paragraph by “reassessment”.

ACT RESPECTING THE QUÉBEC SALES TAX

187. Section 42.0.22 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by replacing “brought” in the portion before paragraph 1 by “initiated”.

188. Section 42.0.24 of the Act is amended by replacing “en interjette appel” in the portion before paragraph 1 in the French text by “la porte en appel”.

189. (1) Section 81 of the Act is amended by replacing paragraph 7 by the following paragraph:

“(7) goods to the supply of which any of Divisions I to IV of Chapter IV, except paragraph 3.1 of section 178, or any of sections 198.1, 198.2 and 198.4 to 198.7 applies;”.

(2) Subsection 1 has effect from 7 December 2020. However, where section 81 of the Act applies before 2 June 2021, it is to be read as if paragraph 7 were replaced by the following paragraph:

“(7) goods to the supply of which any of Divisions I, II, III and IV of Chapter IV, except paragraph 3.1 of section 178, or any of sections 198.1, 198.2 and 198.7 applies;”.

190. (1) The Act is amended by inserting the following section after section 198.6:

“**198.7.** The following are zero-rated supplies:

(1) a supply of a face mask or respirator that is designed for human use and is authorized for medical use in Canada;

(2) a supply of a face mask or respirator that meets N95, KN95 or equivalent certification requirements, is designed for human use and does not have an exhalation valve or vent;

(3) a supply of

(a) a face mask or respirator that

i. is designed for human use,

ii. is made of multiple layers of dense material, but may have a portion in front of the lips made of transparent and impermeable material that permits lip reading provided that there is a tight seal between the transparent material and the rest of the face mask or respirator,

iii. is large enough to completely cover the nose, mouth and chin without gaping,

iv. has ear loops, ties or straps for securing the face mask or respirator to the head,

v. is for use in preventing the transmission of infectious agents such as respiratory viruses, and

vi. does not have an exhalation valve or vent, or

(b) a prescribed mask or respirator; and

(4) a supply of

(a) a face shield that is designed for human use, has a transparent and impermeable window or visor, covers the entire face and has a head strap or cap for holding it in place, but not including a supply of a face shield specifically designed or marketed for a use other than preventing the transmission of infectious agents such as respiratory viruses, or

(b) a prescribed shield.”

(2) Subsection 1 applies in respect of a supply made after 6 December 2020.

191. (1) The Act is amended by inserting the following section after section 541.26:

“541.26.1. Where in a reporting period a person who is not resident in Québec, does not carry on a business in Québec, within the meaning of section 1, and is not a registrant, within the meaning of that section, is required under the fourth paragraph of section 541.25 to collect the tax or the particular amount in respect of the supply of an accommodation unit and where the consideration for the supply is expressed in a foreign currency, the value of the consideration for the supply must, for the purpose of rendering an account of the tax or the particular amount under section 541.26, unless the second paragraph applies, be converted into Canadian currency using the exchange rate applicable on the last day of the reporting period or any other conversion method acceptable to the Minister.

A person to whom the first paragraph applies may elect to render an account of the tax or the particular amount, for a reporting period, in a prescribed foreign currency. In such a case, the amount to be remitted to the Minister by the person for the reporting period must be remitted in that same prescribed foreign currency.

Where a person elects under the second paragraph to render an account of the tax or the particular amount, for a reporting period, in a prescribed foreign currency and the value of the consideration for the supply of an accommodation unit is expressed in another foreign currency, the value of the consideration must be converted into the prescribed foreign currency using the exchange rate applicable on the last day of the reporting period or any other conversion method acceptable to the Minister.

For the purposes of this section, the conversion method used by a person for the purpose of rendering an account to the Minister of the tax or the particular amount for a reporting period and of remitting it to the Minister must be used consistently for at least 24 months.

Division II of Chapter I of Title I applies for the purpose of determining whether a person is resident in Québec.”

(2) Subsection 1 has effect from 1 January 2020.

192. (1) Section 677 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 23.1:

“(23.1.1) determine, for the purposes of section 198.7, the prescribed masks, respirators and shields;”;

(2) by replacing subparagraph 33.9 by the following subparagraph:

“(33.9) determine, for the purposes of section 350.63, the prescribed manner, prescribed information and prescribed cases and conditions;”;

(3) by inserting the following subparagraph after subparagraph 55.1:

“(55.1.0.1) determine, for the purposes of section 541.26.1, the prescribed foreign currencies;”.

(2) Paragraph 1 of subsection 1 has effect from 7 December 2020.

(3) Paragraph 2 of subsection 1 has effect from 1 December 2020.

(4) Paragraph 3 of subsection 1 has effect from 1 January 2020.

ACT TO IMPROVE THE PERFORMANCE OF THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC, TO BETTER REGULATE THE DIGITAL ECONOMY AS REGARDS E-COMMERCE, REMUNERATED PASSENGER TRANSPORTATION AND TOURIST ACCOMMODATION AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

193. (1) Section 135 of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18) is amended

(1) by replacing paragraph 5 by the following paragraph:

“(5) sections 2, 4, 5, 7 and 8, paragraph 1 of section 9, sections 10 to 12 and 14 to 27, paragraphs 4 to 6 of section 28, paragraphs 2, 3 and 4 of section 29, section 30, paragraphs 2, 4 and 5 of section 31 and section 32, which come into force on the date or dates to be set by the Government;”;

(2) by adding the following paragraphs at the end:

“(6) paragraph 2 of section 60, which comes into force on 1 December 2020; and

“(7) sections 54 to 57 and 59, and section 87 to the extent that it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to paragraph 2 of section 350.62 of the Act respecting the Québec sales tax (chapter T-0.1), which come into force on 1 November 2021 or, if it precedes 1 November 2021, the date on which a person engaged in a taxi business first transmits to the Minister of Revenue, after 30 November 2020, the information referred to in section 350.62 of the Act respecting the Québec sales tax by means of the equipment described in section 350.61 of that Act.”

(2) Subsection 1 has effect from 12 June 2018.

ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 10 MARCH 2020 AND TO CERTAIN OTHER MEASURES

194. (1) Section 201 of the Act to give effect to fiscal measures announced in the Budget Speech delivered on 10 March 2020 and to certain other measures (2021, chapter 14) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of an application for a qualification certificate that is filed for the purpose of benefiting from the tax credit for multimedia titles for a taxation year that begins after 10 March 2020. It also

applies to a qualification certificate that was issued on or before 10 March 2020, or that is issued subsequently, for the purpose of benefiting from the tax credit for a taxation year that begins after that date.”

(2) Subsection 1 has effect from 2 June 2021.

REGULATION RESPECTING BROKERAGE REQUIREMENTS, PROFESSIONAL CONDUCT OF BROKERS AND ADVERTISING

195. Section 14 of the Regulation respecting brokerage requirements, professional conduct of brokers and advertising (chapter C-73.2, r. 1) is amended by striking out the second paragraph.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

196. Order in Council 1185-2020 dated 11 November 2020 (2020, G.O. 2, 3139), regarding the coming into force of certain provisions of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18), is repealed.

197. For the purpose of establishing the percentage to be determined in respect of a corporation, for a particular taxation year that ends after 30 June 2020 and before 1 July 2021, under section 771.0.2.4 of the Taxation Act (chapter I-3) or section 771.0.2.6 of that Act because of the application of subparagraph *b* of the first paragraph of that section 771.0.2.6, the corporation may elect to have the number of remunerated hours determined in accordance with the first paragraph of section 771.2.1.2.1 of that Act for the particular year be deemed to be equal to the number of remunerated hours determined, in its respect, in accordance with that first paragraph or this paragraph, as the case may be, for its preceding taxation year.

For the purpose of establishing the percentage to be determined in respect of a corporation, under section 771.0.2.4 of the Taxation Act or section 771.0.2.6 of that Act because of the application of subparagraph *b* of the first paragraph of that section 771.0.2.6, for a particular taxation year in which ends a particular fiscal period of a partnership of which the corporation is a member that ends after 30 June 2020 and before 1 July 2021, the corporation may elect to have the number of remunerated hours determined in accordance with the first paragraph of section 771.2.1.2.2 of that Act and determined in respect of the partnership's employees for the particular fiscal period be deemed to be equal to the number of remunerated hours determined, in respect of the partnership's employees, in accordance with that first paragraph, for the partnership's preceding fiscal period.

A corporation makes an election under the first or second paragraph by enclosing an application to that effect with the fiscal return it is required to file under Part I of the Taxation Act for its particular taxation year or, if that fiscal return has already been sent, by filing an application to that effect with the Minister of Revenue.

198. For the purposes of the first paragraph of section 1029.8.61.24 of the Taxation Act, in relation to a particular month that is subsequent to the month of September 2021, an individual is presumed to have filed, in respect of an eligible dependent child within the meaning of section 1029.8.61.8 of the Act, amended by section 131 of this Act, an application for a family allowance with *Retraite Québec* within the time specified in that paragraph, if the individual ceased to receive, within the 12 months preceding 9 September 2021, an amount in respect of a family allowance in respect of that child by reason of non-compliance with the conditions relating to the contribution that was payable under the Regulation respecting the application of the Act respecting health services and social services for Cree Native persons (chapter S-5, r. 1) in respect of a child who is lodged or sheltered pursuant to the law and who meets either of the following conditions:

(1) on 9 September 2021, the eligible dependent child is lodged or sheltered pursuant to the law and the conditions relating to the contribution that was payable under that regulation were not complied with on 31 August 2021, in respect of the child; or

(2) the eligible dependent child was no longer lodged or sheltered after 31 August 2021.

199. This Act comes into force on 10 December 2021, except the provisions of sections 31, 32 and 195, which come into force on 10 June 2022.

2021, chapter 37 AN ACT TO AMEND THE ELECTION ACT

Bill 7

Introduced by Madam Sonia LeBel, Minister Responsible for Democratic Institutions and Electoral Reform

Introduced 27 October 2021

Passed in principle 24 November 2021

Passed 10 December 2021

Assented to 10 December 2021

Coming into force: 10 March 2022, except

(1) sections 21, 38 and 132, which come into force on 10 December 2021;

(2) sections 10, 49 and 50, paragraph 3 of section 53, sections 54 to 57, 68 and 81, paragraphs 1 and 4 of section 82 and sections 83, 95, 103 and 129, which come into force on the date or dates set by the Government on the recommendation of the Chief Electoral Officer.

Legislation amended:

Election Act (chapter E-3.3)

Regulations repealed:

Regulation respecting a new election notice in the case of a tie-vote (chapter E-3.3, r. 2)

Regulation respecting a new election notice following a candidate's death (chapter E-3.3, r. 3)

Nomination Regulation (chapter E-3.3, r. 7)

Regulation respecting the paper manufacturer and printer of ballot papers (chapter E-3.3, r. 8)

Voting Regulation (chapter E-3.3, r. 17)

Explanatory notes

Various amendments are made to the Election Act with respect to polling and financing in order to implement the consensus reached within the advisory committee established under that Act.

As regards polling, the purpose of the Act is to improve the process for establishing a new election map, in particular by increasing the minimum time period for the coming into force of a new map.

The purpose of the Act is also to facilitate access to voting for electors and electors' exercise of their right to vote, in particular by amending rules relating to where and how the right to vote can be exercised and relating to the revision of the list of electors. In addition, the Act simplifies the procedure for filing nomination papers and for candidates to exercise their right to vote. It also provides for measures to improve the counting of the votes, including a judicial recount and dissemination of election results.

(cont'd on next page)

Explanatory notes *(cont'd)*

The purpose of the Act is also to improve the administration of elections, in particular by abolishing the position of officer in charge of the list of electors, by permitting the hiring of election officers 16 years of age or over for certain positions and by amending the procedure for hiring returning officers. More leeway is given to the Chief Electoral Officer in the administration of elections. The model ballot papers are also amended, in particular to leave space to add a photograph of the candidates on them.

The Act proposes various measures regarding financing to streamline the process relating to political financing, update certain provisions of the Election Act and strengthen the protection of personal information, in particular by protecting certain addresses, email addresses and telephone numbers obtained in accordance with the provisions of the Act.

Lastly, the Act contains various consequential provisions.



Chapter 37

AN ACT TO AMEND THE ELECTION ACT

[Assented to 10 December 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 3 of the Election Act (chapter E-3.3) is replaced by the following section:

“3. A candidate having filed a nomination paper in accordance with section 237 may vote in the electoral division in which the candidate is running even if that candidate is not domiciled in that electoral division. The candidate must file a request to that effect on revision of the list of electors during an election period.”

2. Section 32 of the Act is amended

(1) by replacing “three months” by “six months”;

(2) by adding the following paragraph at the end:

“When the Legislature ends before the expiry of a six-month period following that publication, the list in force on the day before the end of that Legislature remains in force for the next general election and for the duration of the Legislature following that election. The coming into force of the new list is then postponed until that Legislature ends. The new list is used for the next general election and the process set out in this chapter then resumes.”

3. Section 34 of the Act is amended by replacing “three months” by “six months”.

4. Section 35 of the Act is amended by replacing “not more than 425 electors” in paragraph 1 by “not more than the maximum number of electors prescribed by directive of the Chief Electoral Officer”.

5. Section 40.6.2 of the Act is amended

(1) by striking out “at the elector’s request”;

(2) by inserting “and that the address transmitted is likely the elector’s domiciliary address” at the end.

6. Section 40.12.2 of the Act is amended

(1) by replacing “The chairman may be chosen” in the second paragraph by “The members may be chosen”;

(2) by striking out the third and fourth paragraphs.

7. Section 40.12.3 of the Act is repealed.

8. Section 40.12.4 of the Act is amended by replacing “Sections 40.12.2 and 40.12.3 apply” by “Section 40.12.2 applies”.

9. Section 40.12.18 of the Act is repealed.

10. Section 40.38 of the Act is amended by striking out the last sentence.

11. Section 48 of the Act is amended

(1) by inserting “and email address” after “the address” in paragraph 2;

(2) by inserting “, email address” after “the name, address” in paragraph 4;

(3) by inserting “, email address” after “the name, address” in paragraph 5;

(4) by inserting “and email addresses” after “the addresses” in paragraph 6.

12. Section 52 of the Act is amended, in the first paragraph,

(1) by inserting “and email address” after “the address” in subparagraph 2;

(2) by inserting “, email address” after “the name, address” in subparagraph 4.

13. Section 58 of the Act is amended by replacing the first paragraph by the following paragraph:

“The official representatives of the party and party authorities resulting from the merger shall file the financial statements required by sections 113 and 117, for the part of the fiscal year that has elapsed since the merger, not later than the dates prescribed in those sections during the year immediately following that of the merger.”

14. Section 59 of the Act is amended

(1) in the first paragraph,

(a) by inserting “, his email address” after “of his domicile” in subparagraph 1;

(b) by replacing “the address” in subparagraph 3 by “the address and email address”;

(c) by inserting “, email address” after “the name, address” in subparagraph 5;

(2) by replacing “on the form prescribed” in the second paragraph by “in the form prescribed”.

15. Section 59.1 of the Act is amended by replacing “Upon the filing of the nomination paper,” in the fourth paragraph by “When a nomination paper is filed,”.

16. Section 65 of the Act is amended by inserting “, email address” after “name, address” in the first paragraph.

17. Section 68 of the Act is amended by replacing “au vérificateur” in the first paragraph in the French text by “à l’auditeur”.

18. Section 70 of the Act is amended by replacing “déposé” in the second paragraph in the French text by “produit”.

19. Section 85 of the Act is repealed.

20. Section 88 of the Act is amended, in the second paragraph,

(1) by inserting the following subparagraph after subparagraph 5:

“(5.1) an entrance fee for a fundraising activity, where the fee does not exceed the real cost of the activity, up to one admission per person, in accordance with the Chief Electoral Officer’s directives;”;

(2) by replacing “to a political activity” in subparagraph 6 by “for a political activity, including the entrance fee of the participant’s minor children”;

(3) by striking out subparagraph 10.

21. Section 93.1 of the Act is amended by adding the following at the end of the second paragraph: “However, for any contribution paid by a Member, the Chief Electoral Officer shall post on the Chief Electoral Officer’s website the city and postal code of the Member’s electoral division office instead of the city and postal code of the Member’s domicile.

For that purpose, a Member

(1) who pays a contribution for the first time after being elected, or

(2) whose electoral division office address has changed since the payment of the Member's last contribution

must send, without delay, the address of the Member's electoral division office to the Chief Electoral Officer.

In addition, the Chief Electoral Officer shall replace, on the Chief Electoral Officer's website, the city and postal code of the Member's domicile by the city and postal code of the Member's electoral division office for any contribution paid before the Member's election. For that purpose, the Member must send the address of the Member's electoral division office to the Chief Electoral Officer who, after receiving it, shall make the change without delay. This paragraph does not apply to a Member whose contributions paid before the Member's election have already been the subject of such a change on the Chief Electoral Officer's website."

22. Section 94 of the Act is amended by striking out “, 96”.

23. Section 95 of the Act is amended by inserting “or a debit card issued by a credit card company” at the end.

24. Section 99 of the Act is amended by inserting “or any contribution made by means of a credit card and subsequently cancelled by the card issuer” after “funds” in the fourth paragraph.

25. Section 101 of the Act is amended by replacing “, on the date fixed after consultation with the advisory committee, the Chief Electoral Officer shall publish” in the first paragraph by “, the Chief Electoral Officer shall make available to the public, on the date and by any means he determines,”.

26. The heading of Division IV of Chapter II of Title III of the Act is replaced by the following heading in the French text:

“AUDITEUR”.

27. Section 107 of the Act is amended by replacing “an auditor from among the persons having a legal right to practise public auditing in Québec” by “an auditor from among the chartered professional accountants who hold a public accountancy permit referred to in the Chartered Professional Accountants Act (chapter C-48.1)”.

28. Section 108 of the Act is amended

(1) by replacing “vérificateur” in the introductory clause of the first paragraph in the French text by “auditeur”;

(2) by replacing “vérificateurs” in the second paragraph in the French text by “auditeurs”.

29. Section 109 of the Act is amended by replacing “le vérificateur” in the French text by “l’auditeur”.

30. Section 110 of the Act is amended

(1) by replacing “Le vérificateur” in the French text by “L’auditeur”;

(2) by replacing “la vérification” in the French text by “l’audit”;

(3) by replacing “rapport de vérificateur” in the French text by “rapport de l’auditeur”.

31. Section 111 of the Act is amended by replacing “Le vérificateur” in the French text by “L’auditeur”.

32. Section 112 of the Act is replaced by the following section:

112. The Chief Electoral Officer shall reimburse the authorized parties one-half of the cost incurred for the audit of the financial report provided for in section 113 and one-half of the cost related to obtaining the required security standard certification, in keeping with security requirements, for the collection, processing and storage of bank data in connection with the payment of a contribution by means of a credit card, up to \$21,000.

Where the Chief Electoral Officer requires the audit of a balance sheet that accompanies a joint application for a merger or a financial report produced following a merger under section 56, he shall reimburse one-half of the cost incurred for the audit, up to \$21,000.

Where the Chief Electoral Officer requires the audit of a closing financial report, he shall appoint the auditor and directly discharge the cost of the audit.

The amounts provided for in the first and second paragraphs are adjusted on 1 January each year according to the change in the average Consumer Price Index for the preceding year, based on the index established for the whole of Québec by Statistics Canada. Those amounts are rounded down to the nearest dollar if they include a fraction that is less than \$0.50, or up to the nearest dollar if they include a fraction that is equal to or greater than \$0.50. The Chief Electoral Officer shall publish the results of the adjustment in the *Gazette officielle du Québec*.”

33. Section 113 of the Act is amended by replacing “generally recognized accounting principles” in the first paragraph by “Canadian accounting standards for not-for-profit organizations”.

34. Section 116 of the Act is amended by replacing “auditor’s report contemplated” in the first paragraph by “auditor’s report provided for”.

35. Section 126 of the Act is amended by replacing the first paragraph by the following paragraph:

“The information contained in the reports, returns and documents prescribed under this Title is public information, except

(1) the address of a signatory member referred to in the first paragraph of section 47 as well as the number and expiration date of his membership card;

(2) the addresses, email addresses and telephone numbers referred to in paragraphs 3 to 5 of section 48, subparagraphs 3 and 4 of the first paragraph of section 52, subparagraphs 1, 4 and 5 of the first paragraph of section 59 and sections 65 and 127.2;

(3) the lists of members of an authorized party referred to in sections 51.2 and 82.3;

(4) a list of the designations made under section 92; and

(5) the information included in the contribution slip referred to in section 95.1, except the contributor’s given name and surname and domiciliary address and the amount of the contribution.”

36. Section 127.2 of the Act is amended by inserting “, email address” after “the given name, surname” in the first and second paragraphs.

37. Section 127.3 of the Act is amended by inserting the following paragraph after the first paragraph:

“An entry shall also be made in the register to indicate whether or not the financial representatives have undergone the training required under the first paragraph of section 408.1.”

38. Section 127.9 of the Act is amended by adding the following at the end of the second paragraph:

“However, for any contribution paid by a Member, the Chief Electoral Officer shall post on the Chief Electoral Officer’s website the city and postal code of the Member’s electoral division office instead of the city and postal code of the Member’s domicile.

For that purpose, a Member

(1) who pays a contribution for the first time after being elected, or

(2) whose electoral division office address has changed since the payment of the Member's last contribution

must send, without delay, the address of the Member's electoral division office to the Chief Electoral Officer.

In addition, the Chief Electoral Officer shall replace, on the Chief Electoral Officer's website, the city and postal code of the Member's domicile by the city and postal code of the Member's electoral division office for any contribution paid before the Member's election. For that purpose, the Member must send the address of the Member's electoral division office to the Chief Electoral Officer who, after receiving it, shall make the change without delay. This paragraph does not apply to a Member whose contributions paid before the Member's election have already been the subject of such a change on the Chief Electoral Officer's website."

39. Section 127.21 of the Act is amended

(1) by replacing "or misconduct" by ", misconduct or physical disability";

(2) by inserting ", a case of irresistible force" after "official representative of the party".

40. Section 129 of the Act is amended by replacing "last day of the previous Legislature" in the second paragraph by "polling day of the last general election".

41. Section 129.2 of the Act is amended by replacing "last day of the previous Legislature" in the first paragraph by "polling day of the last general election".

42. Section 133 of the Act is amended by replacing "shall publish an election calendar" by "shall make an election calendar available to the public by any means he determines".

43. Section 134 of the Act is replaced by the following section:

134. The Chief Electoral Officer must, during the election period, send a document to every dwelling informing citizens on such matters as voting procedures, the list of electors and its revision, and the rules relating to the financing of political parties and independent candidates as well as those relating to the control of election expenses. In addition, during that period, the Chief Electoral Officer may inform citizens on the above matters by any other means he determines."

44. Section 135 of the Act is replaced by the following section:

“135. The Chief Electoral Officer must, during the election period, send a document to every dwelling informing the electors of the place, date and hours of the polling, the number of their polling station, and the particulars that will be contained in the ballot paper. The document may be accompanied by information on the matters listed in section 134.”

45. Section 135.1 of the Act is amended by replacing “301.23 or of” in the second paragraph by “301.23, in a palliative care hospice governed by the Act respecting end-of-life care (chapter S-32.0001), in an addiction resource governed by the Regulation respecting the certification of community or private resources offering addiction lodging (chapter S-4.2, r. 0.1), in”.

46. Section 136 of the Act is amended by replacing the second paragraph by the following paragraph:

“Persons who exercise the function of returning officer or assistant returning officer are chosen from among the qualified electors. The other election officers are chosen from among persons who are at least 16 years of age and meet the criteria set out in subparagraphs 2 to 5 of the first paragraph of section 1.”

47. Section 139 of the Act is amended by striking out the second paragraph.

48. Section 147 of the Act is amended by replacing “eighteenth day” in the first paragraph by “sixteenth day”.

49. Section 179 of the Act is amended by replacing “, mobile boards of revisors and special boards of revisors” in the first paragraph by “, as well as mobile boards of revisors”.

50. Section 193 of the Act is amended

(1) by replacing “21st to the 12th day” in the first paragraph by “14th to the 4th day”;

(2) by replacing “déposée” in the second paragraph in the French text by “produite”;

(3) by replacing “the 14th day” in the second paragraph by “2:00 p.m. on the 4th day”.

51. Section 197 of the Act is amended, in the first paragraph,

(1) by striking out “Not later than the 22nd day before polling day.”;

(2) by inserting “, during the election period,” after “each address”.

52. Section 198 of the Act is amended by replacing “The Chief Electoral Officer sends each elector having requested a change to the permanent list of electors after the order instituting the election was issued a notice informing the elector” by “The Chief Electoral Officer informs, by any means he determines, each elector having requested a change to the permanent list of electors after the order instituting the election was issued”.

53. Section 206 of the Act is amended

(1) by replacing “or by phone, mail or fax” in the first paragraph by “, by phone or by mail”;

(2) by replacing “or fax, or by electronic means provided the person’s signature is reproduced” in the second paragraph by “or using a means of transmission determined by the Chief Electoral Officer and adapted to the latter’s technological environment”;

(3) by striking out the fifth paragraph.

54. Section 216 of the Act is amended by striking out the second paragraph.

55. Section 218 of the Act is amended

(1) by replacing “ninth day” in the first paragraph by “third day”;

(2) by inserting “and include particulars about voting in the advance poll and at the returning officer’s office” at the end of the first paragraph;

(3) by striking out “special” in the second paragraph.

56. Subdivision 4 of Division IV of Chapter III of Title IV of the Act, comprising sections 220 to 228, is repealed.

57. Section 231 of the Act is amended

(1) by replacing “21st” in the first paragraph by “14th”;

(2) by striking out the second paragraph.

58. Section 233.5 of the Act is amended by replacing “to the board of revisors for the electoral division” in the first paragraph by “to a board of revisors”.

59. Section 237 of the Act is amended

(1) by inserting “or using a means of transmission determined by the Chief Electoral Officer and adapted to the latter’s technological environment” at the end;

(2) by inserting the following paragraph at the end:

“The person who has offered himself as a candidate using a means of transmission adapted to the Chief Electoral Officer’s technological environment must keep the original of his nomination paper for one year after filing it.”

60. Section 239 of the Act is amended by replacing “in the form prescribed by regulation” in the first paragraph by “in the form prescribed by the Chief Electoral Officer”.

61. Section 241 of the Act is amended, in the first paragraph,

(1) by replacing “prescribed by regulation” in subparagraph 1 by “determined by directive of the Chief Electoral Officer”;

(2) by replacing “prescribed by regulation” in subparagraph 3 by “determined by directive of the Chief Electoral Officer”.

62. Section 243 of the Act is replaced by the following section:

“243. Each person who collects supporting signatures shall declare under oath, before a commissioner for oaths, any person authorized to administer oaths under section 219 of the Courts of Justice Act (chapter T-16) or the returning officer, that the persons who signed the nomination paper did so in his presence and that, to his knowledge, they are electors of that electoral division.

In addition, each person who collects supporting signatures shall certify, on each page of the nomination paper that bears such signatures, that he collected them personally.”

63. Section 245 of the Act is amended

(1) by replacing “Upon the filing of a nomination paper, the returning officer shall verify whether it appears to meet” in the first paragraph by “The returning officer shall verify whether the nomination paper appears to meet”;

(2) by replacing “the electors supporting the nomination are entered on the list of electors for the electoral division” at the end of the first paragraph by “the names of the electors supporting the nomination are entered on the list of electors for the electoral division and whether the name of the candidate is entered on the list of electors. Where the name of the candidate is not entered on the list of electors, the returning officer may enter it. In such a case, the returning officer has the same powers and duties as those entrusted to a board of revisors for the processing of a request for registration”.

64. Section 246 of the Act is amended by inserting “as well as all the information contained in the accompanying documents that concerns the qualification of the person offering himself as a candidate. That information is determined by directive of the Chief Electoral Officer” at the end of the first paragraph.

65. Section 259 of the Act is amended by replacing “immediately publish, in the manner prescribed by regulation,” in the third paragraph by “immediately make available to the public, in the manner determined by directive of the Chief Electoral Officer,”.

66. Section 260 of the Act is amended by replacing “shall publish a notice of a poll” in the first paragraph by “shall make a notice of a poll available to the public by any means he determines”.

67. Section 263 of the Act is amended by inserting the following sentence after the first sentence: “On the tenth, sixth and fifth days before polling day, voting begins at 9:30 a.m. and ends at 8:00 p.m. and on the ninth day before polling day, voting ends at 4:00 p.m.”

68. Section 265 of the Act is amended by striking out both occurrences of “special”.

69. Section 269 of the Act is replaced by the following section:

“**269.** Electors may vote at the returning officer’s main office or at one of the returning officer’s branch offices in an electoral division other than that in which they are domiciled.”

70. Section 272 of the Act is amended by striking out “of the elector’s temporary place of residence”.

71. Section 274 of the Act is amended by inserting the following sentence after the first sentence: “On the tenth, sixth and fifth days before polling day, voting begins at 9:30 a.m. and ends at 8:00 p.m. and on the ninth day before polling day, voting ends at 4:00 p.m.”

72. Section 283 of the Act is amended by adding the following paragraph at the end:

“The request referred to in this section may be filed using a means of transmission determined by the Chief Electoral Officer and adapted to the latter’s technological environment. That request must contain a declaration by the elector attesting that the elector is the elector identified in the request for registration to vote outside Québec. The declaration replaces the signature required under the first paragraph. Moreover, one of the documents required under the second paragraph must bear the elector’s signature.”

73. Section 287 of the Act is amended by inserting “without counterfoil or stub” after “model” in the second paragraph.

74. The Act is amended by inserting the following section after section 288:

“288.1. The Chief Electoral Officer may, on an exceptional basis, ensure that the materials and information referred to in sections 287 and 288 are sent to an elector to whom those sections apply, in Québec, by any means he determines.

Any electors wishing to avail themselves of this section must apply to do so to the Chief Electoral Officer, in the form prescribed by the latter. In the application, electors must declare that

(1) to their knowledge, they will not be able to receive the required voting materials and information in time, or to send in their ballot papers before the close of polling stations on polling day; and

(2) if they exercise their right to vote, they will do so outside Québec.”

75. Section 292 of the Act is amended by replacing the first paragraph by the following paragraph:

“On receiving the envelope, the Chief Electoral Officer verifies the signature on it. If the signature matches the signature on the request filed under the first paragraph of section 283 or, in the case of a request referred to in the fourth paragraph of that section, on one of the documents accompanying the elector’s request, the Chief Electoral Officer keeps the envelope without opening it.”

76. Section 301 of the Act is amended

(1) by striking out “Not later than the twenty-second day before polling day,”;

(2) by inserting “, during the election period,” after “each address”.

77. Section 301.1 of the Act is amended by striking out the second paragraph.

78. Section 301.15 of the Act is replaced by the following section:

“301.15. This subdivision applies to electors domiciled or lodged

(1) in a facility maintained by an institution that operates a hospital centre or a rehabilitation centre;

(2) in a facility maintained by an institution that operates a residential and long-term care centre where no polling station has been set up;

(3) in a private seniors’ residence where no polling station has been set up;

- (4) in a palliative care hospice; or
- (5) in an addiction resource.”

79. Section 301.19 of the Act is amended

- (1) by striking out subparagraph 3 of the first paragraph;
- (2) by inserting the following paragraph after the first paragraph:

“Electors who have addressed a request referred to in the first paragraph must make an oath in the presence of the deputy returning officer of the polling station, in the form prescribed by the Chief Electoral Officer, attesting that they are unable to move about for health reasons.”;

- (3) by replacing “aidant naturel” in the second paragraph in the French text by “proche aidant”;
- (4) by striking out “and be registered on the list of electors for the polling subdivision in which the domicile is located” in the second paragraph.

80. Section 301.25 of the Act is replaced by the following section:

“301.25. Electors may vote at a polling station set up on the campus of a vocational training centre or a post-secondary educational institution.”

81. Section 301.26 of the Act is amended

- (1) by striking out “special” in the first paragraph;
- (2) by striking out “special” in the second paragraph.

82. Section 301.27 of the Act is amended

- (1) by striking out “special” in the first paragraph;
- (2) by replacing “9 a.m. to 9 p.m.” in the first paragraph by “9:30 a.m. to 8:00 p.m.”;
- (3) by replacing “reduce the number of hours during which” in the second paragraph by “determine the days and hours during which”;
- (4) by striking out “special” in the second paragraph.

83. Section 301.28 of the Act is amended by striking out paragraph 3.

84. Section 302 of the Act is amended by replacing “more than 425 electors” in the second paragraph by “more electors than the maximum number prescribed by directive of the Chief Electoral Officer”.

85. Section 308 of the Act is amended by striking out “officers assigned to the list of electors,”.

86. Section 309 of the Act is amended by adding the following subparagraphs at the end of the second paragraph:

“(7) to support and supervise the work of election officers; and

“(8) to temporarily replace an election officer, in accordance with the directives of the Chief Electoral Officer.”

87. Section 310.1 of the Act is repealed.

88. Section 311 of the Act is amended

(1) by replacing “, poll clerk or officer assigned to the list of electors” by “or poll clerk”;

(2) by replacing “in section 310 or 310.1” by “in section 310”.

89. Section 312 of the Act is amended by replacing “17th day” in the first paragraph by “26th day”.

90. Section 315 of the Act is amended by adding the following paragraph at the end:

“(3) to furnish the information to the poll runners, in accordance with the directives of the Chief Electoral Officer, as to the electors who have exercised their right to vote.”

91. Section 315.1 of the Act is repealed.

92. Section 321 of the Act is amended by striking out the second sentence.

93. Section 322 of the Act is amended by replacing “by regulation” by “by directive of the Chief Electoral Officer”.

94. Section 323 of the Act is amended by adding the following paragraph at the end:

“The photograph referred to in subparagraph 3 of the first paragraph of section 241 shall be reproduced in black and white on the stub of the ballot paper, opposite the name of the candidate.”

95. Section 327 of the Act is amended by striking out “special” in the first paragraph.

96. Section 331 of the Act is amended by replacing “prescribed by regulation” by “determined by directive of the Chief Electoral Officer”.

97. Section 338 of the Act is amended by replacing “form prescribed by regulation” in the second paragraph by “form prescribed by the Chief Electoral Officer”.

98. Section 339 of the Act is amended by replacing “form prescribed by regulation” by “form prescribed by the Chief Electoral Officer”.

99. Section 340 of the Act is amended, in the first paragraph,

(1) by replacing “form prescribed by regulation” by “form prescribed by the Chief Electoral Officer”;

(2) by adding the following subparagraphs at the end:

“(7) who is mobility impaired, if the voting place is not accessible on polling day;

“(8) who is a candidate not domiciled in the electoral division in which he is running.”

100. Section 348 of the Act is amended by replacing “in accordance with the model prescribed by regulation” by “in accordance with a model prescribed by directive of the Chief Electoral Officer”.

101. Section 350 of the Act is amended by replacing “form prescribed by regulation” in the first paragraph by “form prescribed by the Chief Electoral Officer”.

102. Section 361 of the Act is amended by replacing “Before counting the votes cast during the advance poll,” in the second paragraph by “Despite the first paragraph, the counting of the votes cast at the returning officer’s main office or at one of the returning officer’s branch offices, of the votes cast by mail, of the votes cast during the advance poll and of the votes cast on the campus of a vocational training centre or post-secondary educational institution may be held in accordance with the conditions prescribed by directive of the Chief Electoral Officer. Before counting the votes cast,”.

103. Section 370.3 of the Act is amended by striking out “special”.

104. Section 370.6 of the Act is amended by adding the following sentence at the end of the second paragraph: “However, no ballot paper referred to in section 277 that is in an envelope may be cancelled for the sole reason that the envelope is not sealed.”

105. Section 370.9 of the Act is amended by inserting “or for the sole reason that it does not bear the election officer’s initials, if the number of ballot papers in the ballot box corresponds to the number of ballot papers that were placed in it according to the list of electors or the register of votes counted, as the case may be” at the end of the third paragraph.

106. Section 370.10 of the Act is amended by replacing “list of electors” in the fourth paragraph by “statement of votes”.

107. Section 381 of the Act is amended, in the first paragraph,

(1) by replacing “shall, as soon as possible after the election, publish” by “shall, by any means he determines and as soon as possible after the election, make accessible to the public”;

(2) by replacing “electoral precinct, and also indicating the results of each polling subdivision” by “polling station”.

108. Section 385 of the Act is replaced by the following section:

“385. Under pain of dismissal, the application must be served on the Chief Electoral Officer, on the returning officer and on the candidates concerned. The application must be presented within four days after the votes have been added up.”

109. Section 386 of the Act is amended by replacing “the presentation of the application” by “the decision granting the application”.

110. Section 394 of the Act is amended by replacing “shall forthwith publish a notice in the form prescribed by regulation,” in the second paragraph by “shall immediately make available to the public, in the manner determined by directive of the Chief Electoral Officer, a notice”.

111. Section 404 of the Act is amended by inserting “or fundraising” after “political” in paragraph 8.1.

112. Section 405 of the Act is amended by inserting the following paragraph after the third paragraph:

“If the official agent dies, resigns or is unable to act, the leader of the party shall immediately appoint another such agent and notify the Chief Electoral Officer in writing of the appointment. The leader of the party may dismiss the official agent and immediately appoint another, notifying the Chief Electoral Officer in writing of the appointment.”

113. Section 406 of the Act is amended

(1) by replacing the last sentence of the first paragraph by the following sentences: “The leader of the party may dismiss a deputy. The leader of the party shall notify the Chief Electoral Officer in writing of the dismissal. Moreover, the amount fixed in the deed of appointment may be changed, in writing, at any time by the official agent before he files his return of election expenses.”;

(2) by inserting the following paragraphs after the first paragraph:

“Any deputy who resigns shall notify, in writing, the leader of the party and the Chief Electoral Officer of his resignation.

Within ten days of resigning or being dismissed, the deputy shall file with the official agent a return of election expenses, with vouchers, covering the period during which he was in office.”

114. Section 409 of the Act is amended by inserting “or being dismissed” after “of resigning” in the second paragraph.

115. Section 412 of the Act is amended by inserting “or deputy” at the end.

116. Section 414 of the Act is amended by adding the following paragraph at the end:

“Any election expense that has been paid by the official representative or his delegate in accordance with section 403, 419 or 420 is deemed to have been paid out of an election fund.”

117. Section 420 of the Act is amended

(1) by striking out “only” in the first paragraph;

(2) by inserting “or, where the party has no authorized party authority, the party’s official representative” after “where the election is being held” in the first paragraph;

(3) by replacing “or the official agent of the candidate” in the third paragraph by “, the official representative of the party or the official agent of the candidate, as applicable.”.

118. Section 432 of the Act is amended by adding the following paragraphs at the end:

“In the case of a candidate who does not declare any election expenses, the return referred to in this section need not be delivered to the Chief Electoral Officer. A letter attesting that no election expenses have been incurred, signed by the candidate’s official agent must instead be delivered to the Chief Electoral Officer.

This section does not apply to an independent candidate who is not authorized.”

119. The Act is amended by replacing section 444 by the following section:

“**444.** If a candidate or party leader shows to the Chief Electoral Officer that the absence, death, illness, misconduct or physical disability of an official agent, a case of irresistible force or any other reasonable cause prevents the preparation and delivery of the return prescribed by section 432 or section 434, the Chief Electoral Officer may grant an extension of not more than 30 days for the preparation and delivery of that return.”

120. Section 448 of the Act is amended by replacing “sections 442 to 446” in the first paragraph by “sections 442, 443, 445 and 446”.

121. Section 451 of the Act is amended by adding the following paragraph at the end:

“If no election expense was incurred or authorized on behalf of a candidate of an authorized party, that party’s official agent must, on the attestation sent to the Chief Electoral Officer under the first paragraph of section 456.1, renounce the advance provided for in the first paragraph on behalf of the candidate concerned.”

122. Section 456.1 of the Act is amended by inserting “, out of that provided for in section 82.1, out of the sums provided for in section 82.2” after “out of the allowance provided for in section 81” in the second paragraph.

123. Section 490 of the Act is amended by adding the following sentence at the end of the first paragraph: “The Chief Electoral Officer may also, during those periods and for the same reasons, adapt a provision of an agreement that he has entered into with the leaders of the authorized parties represented in the National Assembly under section 489.”

124. Section 503 of the Act is amended by replacing “according to the order of merit of the candidates” in the third paragraph by “according to the criteria determined by the Chief Electoral Officer”.

125. The Act is amended by inserting the following section after section 503:

“**503.1.** The Chief Electoral Officer may draw up a list of candidates who have been successful in the competition and have not obtained a position of returning officer.

The list of candidates may be used to fill a position in an electoral division for which no candidate has been selected following the competition or to fill a vacant position, or if a returning officer is absent or unable to act.

The list is valid until the next competition for a returning officer.”

126. Section 504 of the Act is amended

- (1) by replacing “published” by “made available to the public”;
- (2) by striking out the last sentence.

127. Section 505 of the Act is amended

- (1) by replacing “ten years” by “five years”;
- (2) by inserting the following sentence after the first sentence: “That term may be renewed for a maximum of two periods of five years if the performance evaluation of the returning officer is positive.”

128. Section 552 of the Act is amended

- (1) by replacing “he knows the persons whose names appear on the nomination papers, that they signed” in paragraph 4 by “the persons who signed the nomination paper did so”;
- (2) by replacing “or not accompanied with all the required documents” in paragraph 8 by “or not accompanied with all the required documents, or which is filed by an elector who is not registered on the list of electors”.

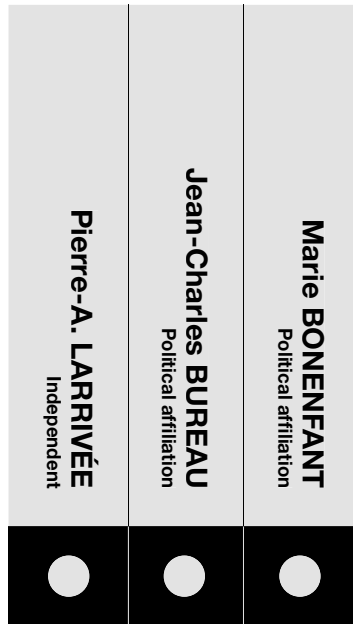
129. Section 553 of the Act is amended by striking out “special” in paragraph 1.**130.** Section 559 of the Act is amended by replacing “or statement” in subparagraph 2 of the first paragraph by “, statement or letter”.

131. The Act is amended by replacing Schedules III and IV by the following schedules:

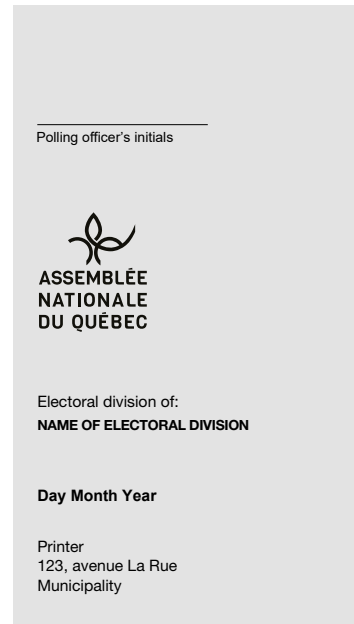
“SCHEDULE III

BALLOT PAPER FOR INMATES (*Section 298*)

OBVERSE



REVERSE



SCHEDULE III (cont.)

STANDARD BALLOT PAPER (Section 320)


OBSERVE

REVERSE

PHOTO	PHOTO	PHOTO
Pierre-A. LARRIVÉE Independent	Jean-Charles BUREAU Political affiliation	Marie BONENFANT Political affiliation
○	○	○

STUB

COUNTERFOIL

No.
No.
Deputy returning officer's initials
 ASSEMBLÉE NATIONALE DU QUÉBEC
Electoral division of: NAME OF ELECTORAL DIVISION
Day Month Year
Printer 123, avenue La Rue Municipality


SCHEDULE IV

BALLOT PAPER FOR ELECTORS OUTSIDE THEIR ELECTORAL DIVISION (Section 275)

OBVERSE

Political affiliation	Candidate's given name and surname	I VOTE FOR

REVERSE

STUB	
COUNTERFOIL	
<p>_____ Polling officer's initials</p> <p style="text-align: center;"> ASSEMBLÉE NATIONALE DU QUÉBEC</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"><p>Electoral division of the elector's domicile: _____</p></div> <p>Day Month Year</p> <p>Printer 123, avenue La Rue Municipality</p>	

SCHEDULE IV (cont.)

BALLOT PAPER FOR ELECTORS OUTSIDE QUÉBEC (Section 287)

OBVERSE

Political affiliation	Candidate's given name and surname	I VOTE FOR
-----------------------	------------------------------------	------------

REVERSE

Polling officer's initials



**ASSEMBLÉE
NATIONALE
DU QUÉBEC**

Electoral division of
the elector's domicile:
NAME OF ELECTORAL DIVISION

Day Month Year

Élections Québec
123, avenue La Rue
Municipality

FINAL PROVISIONS

132. As soon as possible after this Act is assented to, the Chief Electoral Officer replaces, on the Chief Electoral Officer's website, the city and postal code of a Member's domicile by the city and postal code of the Member's electoral division office for any contribution the Member has already paid.

133. The Regulation respecting a new election notice in the case of a tie-vote (chapter E-3.3, r. 2), the Regulation respecting a new election notice following a candidate's death (chapter E-3.3, r. 3), the Nomination Regulation (chapter E-3.3, r. 7), the Regulation respecting the paper manufacturer and printer of ballot papers (chapter E-3.3, r. 8) and the Voting Regulation (chapter E-3.3, r. 17) are repealed.

134. This Act comes into force on 10 March 2022, except

(1) sections 21, 38 and 132, which come into force on 10 December 2021;

(2) sections 10, 49 and 50, paragraph 3 of section 53, sections 54 to 57, 68 and 81, paragraphs 1 and 4 of section 82 and sections 83, 95, 103 and 129, which come into force on the date or dates set by the Government on the recommendation of the Chief Electoral Officer.

2021, chapter 38

AN ACT TO POSTPONE THE COMING INTO FORCE OF CERTAIN PROVISIONS OF THE ACT TO TRANSFER RESPONSIBILITY FOR THE REGISTRY OF LOBBYISTS TO THE LOBBYISTS COMMISSIONER AND TO IMPLEMENT THE CHARBONNEAU COMMISSION RECOMMENDATION ON THE PRESCRIPTION PERIOD FOR BRINGING PENAL PROCEEDINGS

Bill 8

Introduced by Madam Sonia LeBel, Minister Responsible for Democratic Institutions
and Electoral Reform

Introduced 9 November 2021

Passed in principle 9 December 2021

Passed 9 December 2021

Assented to 10 December 2021

Coming into force: 10 December 2021

Legislation amended:

Act to transfer responsibility for the registry of lobbyists to the Lobbyists Commissioner and to implement the Charbonneau Commission recommendation on the prescription period for bringing penal proceedings (2019, chapter 13)

Explanatory notes

The purpose of this Act is to postpone the coming into force of certain provisions of the Act to transfer responsibility for the registry of lobbyists to the Lobbyists Commissioner and to implement the Charbonneau Commission recommendation on the prescription period for bringing penal proceedings. The provisions to be postponed are those that concern the transfer of responsibility for the registry of lobbyists to the Lobbyists Commissioner.

The Act provides that those provisions will come into force on the date or dates to be set by the Government on the recommendation of the Lobbyists Commissioner.



Chapter 38

AN ACT TO POSTPONE THE COMING INTO FORCE OF CERTAIN PROVISIONS OF THE ACT TO TRANSFER RESPONSIBILITY FOR THE REGISTRY OF LOBBYISTS TO THE LOBBYISTS COMMISSIONER AND TO IMPLEMENT THE CHARBONNEAU COMMISSION RECOMMENDATION ON THE PRESCRIPTION PERIOD FOR BRINGING PENAL PROCEEDINGS

[Assented to 10 December 2021]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Section 29 of the Act to transfer responsibility for the registry of lobbyists to the Lobbyists Commissioner and to implement the Charbonneau Commission recommendation on the prescription period for bringing penal proceedings (2019, chapter 13) is amended by replacing “This Act comes into force on 19 December 2021 or on an earlier date that may be set by the Government” by “The provisions of this Act come into force on the date or dates to be set by the Government”.
- 2.** This Act comes into force on 10 December 2021.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2021

This table contains the amendments made in 2021 to the laws of Québec included in the Compilation of Québec Laws and Regulations and other public Acts without regard to the date of coming into force of the amendments. It includes all legislative amendments but does not include amendments from other sources, such as amendments by order in council. In addition to the reference and title of each Act amended during the year, the table lists each amended section (in bold), followed by a reference to the amending section or sections.

The other public Acts, that is, those not included in the Compilation of Québec Laws and Regulations, follow the laws of Québec included in the Compilation of Québec Laws and Regulations.

The cumulative table of amendments, listing all amendments made since 1977 to the laws of Québec included in the Compilation of Québec Laws and Regulations and other public Acts, is now available on the website of Les Publications du Québec.

Abbreviations

a. = article	c. = chapter	ss. = sections
aa. = articles	Rp. = Replaced	Sched. = Schedule
Ab. = Abrogated	s. = section	

Reference	Title Amendments
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1- LAWS OF QUÉBEC INCLUDED IN THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS

c. A-2.1	<p>Act respecting Access to documents held by public bodies and the Protection of personal information</p> <p>8, 2021, c. 25, s. 1 8.1, 2021, c. 25, s. 1 41.2, 2021, c. 25, s. 2 43, 2021, c. 25, s. 3 47, 2021, c. 25, s. 4 49, 2021, c. 25, s. 5 50, 2021, c. 25, s. 6 52.2, 2021, c. 25, s. 7 53, 2021, c. 25, s. 8 53.1, 2021, c. 25, s. 9 54, 2021, c. 25, s. 10 55, 2021, c. 25, s. 11 57, 2021, c. 25, s. 12 59, 2021, c. 25, s. 13 60, 2021, c. 25, s. 14 63.3, 2021, c. 25, s. 15 63.4, 2021, c. 25, s. 15 63.5, 2021, c. 25, s. 15 63.6, 2021, c. 25, s. 15 63.7, 2021, c. 25, s. 15 63.8, 2021, c. 25, s. 15 63.9, 2021, c. 25, s. 15 63.10, 2021, c. 25, s. 15 63.11, 2021, c. 25, s. 15 64, 2021, c. 25, s. 16 64.1, 2021, c. 25, s. 17 65, 2021, c. 25, s. 18 65.0.1, 2021, c. 25, s. 19 65.0.2, 2021, c. 25, s. 19</p>
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Reference	Title Amendments
c. A-2.1	<p>Act respecting Access to documents held by public bodies and the Protection of personal information — <i>Cont'd</i></p> <p>65.1, 2021, c. 25, s. 20 65.2, 2021, c. 25, s. 21 67.2, 2021, c. 25, s. 22 67.2.1, 2021, c. 25, s. 23 67.2.2, 2021, c. 25, s. 23 67.2.3, 2021, c. 25, s. 23 67.3, 2021, c. 25, s. 24 68, 2021, c. 25, s. 25 68.1, Ab. 2021, c. 25, s. 26 70, Ab. 2021, c. 25, s. 26 70.1, 2021, c. 25, s. 27 73, 2021, c. 25, s. 28 79, 2021, c. 25, s. 29 84, 2021, c. 25, s. 30 88.0.1, 2021, c. 25, s. 31 88.1, 2021, c. 25, s. 32 94, 2021, c. 25, s. 33 98, 2021, c. 25, s. 34 100, 2021, c. 25, s. 35 104, 2021, c. 25, s. 36 107.1, Ab. 2021, c. 25, s. 37 108, 2021, c. 25, s. 38 109, 2021, c. 25, s. 39 110.0.1, 2021, c. 25, s. 40 110.0.2, 2021, c. 25, s. 40 118, 2021, c. 25, s. 41 120, 2021, c. 25, s. 42 122, 2021, c. 25, s. 43 122.1, 2021, c. 25, s. 44 123, 2021, c. 25, s. 45 125, Ab. 2021, c. 25, s. 46 127, 2021, c. 25, s. 47 127.1, 2021, c. 25, s. 48 127.2, 2021, c. 25, s. 48 129, 2021, c. 25, s. 49 129.1, 2021, c. 25, s. 50 130.2, 2021, c. 25, s. 51 133, 2021, c. 25, s. 52 134.1, 2021, c. 25, s. 53 134.3, 2021, c. 25, s. 54 134.4, 2021, c. 25, s. 54 136, 2021, c. 25, s. 55 137, 2021, c. 25, s. 56 137.1, 2021, c. 25, s. 57 137.2, 2021, c. 25, s. 58 137.4, 2021, c. 25, s. 59 139, 2021, c. 25, s. 60 147, 2021, c. 25, s. 62 149, 2021, c. 25, s. 63 150, 2021, c. 25, s. 64 151, 2021, c. 25, s. 65 152, 2021, c. 25, s. 66 155, 2021, c. 25, s. 67 156, 2021, c. 25, s. 68 158, 2021, c. 25, s. 69 159, 2021, c. 25, s. 69 159.1, 2021, c. 25, s. 69 159.2, 2021, c. 25, s. 69 160, 2021, c. 25, s. 69 161, 2021, c. 25, s. 69 162, 2021, c. 25, s. 69</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-2.1	<p>Act respecting Access to documents held by public bodies and the Protection of personal information — <i>Cont'd</i></p> <p>164.1, 2021, c. 25, s. 70 164.2, 2021, c. 25, s. 70 167, 2021, c. 25, s. 71 174, 2021, c. 25, s. 72 179, 2021, c. 25, s. 73</p>
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases</p> <p>2, 2021, c. 27, s. 1 8.2, 2021, c. 27, s. 2 8.3, 2021, c. 27, s. 2 8.4, 2021, c. 27, s. 2 10, 2021, c. 27, s. 3 18, 2021, c. 27, s. 4 19, 2021, c. 27, s. 5 22, 2021, c. 27, s. 6 24, 2021, c. 27, s. 6 28.1, 2021, c. 27, s. 7 29, 2021, c. 27, s. 7 30, 2021, c. 27, s. 7 31, 2021, c. 27, s. 8 31.1, 2021, c. 27, s. 9 32, 2021, c. 27, s. 10 33, 2021, c. 27, s. 11 38, 2021, c. 27, s. 12 39, 2021, c. 27, s. 13 43, 2021, c. 27, s. 14 44, 2021, c. 27, s. 15 48, 2021, c. 27, s. 16 49, 2021, c. 27, s. 17 51, 2021, c. 27, s. 18 53, 2021, c. 27, s. 19 67, 2021, c. 27, s. 20 69, 2021, c. 27, s. 21 91.1, 2021, c. 27, s. 22 115, 2021, c. 27, s. 23 128, 2021, c. 27, s. 24 132, 2021, c. 27, s. 25 133, 2021, c. 27, s. 121 142, 2021, c. 27, s. 26 145, 2021, c. 27, s. 27 145.1, 2021, c. 27, s. 27 145.2, 2021, c. 27, s. 27 145.3, 2021, c. 27, s. 27 145.4, 2021, c. 27, s. 27 145.5, 2021, c. 27, s. 27 146, 2021, c. 27, s. 28 147, 2021, c. 27, s. 29 148, Ab. 2021, c. 27, s. 30 149, Ab. 2021, c. 27, s. 30 150, Ab. 2021, c. 27, s. 30 152, 2021, c. 27, s. 31 155.1, 2021, c. 27, s. 32 156, 2021, c. 27, s. 33 157, 2021, c. 27, s. 34 159, 2021, c. 27, s. 35 167, 2021, c. 27, s. 36 167.1, 2021, c. 27, s. 37 167.2, 2021, c. 27, s. 37 169, 2021, c. 27, s. 38 170, 2021, c. 27, s. 39 170.1, 2021, c. 27, s. 40</p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases — <i>Cont'd</i></p> <p>170.2, 2021, c. 27, s. 40 170.3, 2021, c. 27, s. 40 170.4, 2021, c. 27, s. 40 171, 2021, c. 27, s. 41 172, 2021, c. 27, s. 42 173, 2021, c. 27, s. 43 174, 2021, c. 27, s. 44 176, 2021, c. 27, s. 45 179, 2021, c. 27, s. 46 180, 2021, c. 27, s. 47 180.1, 2021, c. 27, s. 48 181, 2021, c. 27, s. 49 182, 2021, c. 27, s. 50 182.1, 2021, c. 27, s. 51 183, 2021, c. 27, s. 52 188, Ab. 2021, c. 27, s. 54 189, 2021, c. 27, s. 55 193, 2021, c. 27, s. 56 194, 2021, c. 27, s. 57 195, 2021, c. 27, s. 58 196, 2021, c. 27, s. 59 198.1, 2021, c. 27, s. 60 198.2, 2021, c. 27, s. 60 200, 2021, c. 27, s. 61 203, 2021, c. 27, s. 121 205, 2021, c. 27, s. 62 212, 2021, c. 27, s. 63 216, 2021, c. 27, s. 64 216.1, 2021, c. 27, s. 65 217, 2021, c. 27, s. 66 219, Ab. 2021, c. 27, s. 67 220, 2021, c. 27, s. 68 221, 2021, c. 27, s. 69 226, 2021, c. 27, s. 70 229, 2021, c. 27, s. 71 230, 2021, c. 27, s. 72 231, 2021, c. 27, s. 73 233.0.1, 2021, c. 27, s. 74 233.1, 2021, c. 27, s. 74 233.2, 2021, c. 27, s. 74 233.3, 2021, c. 27, s. 74 233.4, 2021, c. 27, s. 74 233.5, 2021, c. 27, s. 74 233.6, 2021, c. 27, s. 74 233.7, 2021, c. 27, s. 74 233.8, 2021, c. 27, s. 74 235, 2021, c. 27, s. 75 240, 2021, c. 27, s. 76 241, 2021, c. 27, s. 77 244, Ab. 2021, c. 27, s. 78 245, Ab. 2021, c. 27, s. 78 246, Ab. 2021, c. 27, s. 78 250, Ab. 2021, c. 27, s. 78 251, Ab. 2021, c. 27, s. 78 252, 2021, c. 27, s. 79 256, 2021, c. 27, s. 80 257, 2021, c. 27, s. 80 258, Ab. 2021, c. 27, s. 81 259, Ab. 2021, c. 27, s. 81 260, 2021, c. 27, s. 82 261, 2021, c. 27, s. 83 262, 2021, c. 27, s. 84</p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases — <i>Cont'd</i></p> <p>264, 2021, c. 27, s. 85 269.1, 2021, c. 27, s. 86 274, 2021, c. 27, s. 121 280.1, 2021, c. 27, s. 87 280.2, 2021, c. 27, s. 87 280.3, 2021, c. 27, s. 87 280.4, 2021, c. 27, s. 87 280.5, 2021, c. 27, s. 87 280.6, 2021, c. 27, s. 87 280.7, 2021, c. 27, s. 87 280.8, 2021, c. 27, s. 87 280.9, 2021, c. 27, s. 87 280.10, 2021, c. 27, s. 87 280.11, 2021, c. 27, s. 87 280.12, 2021, c. 27, s. 87 280.13, 2021, c. 27, s. 87 280.14, 2021, c. 27, s. 87 280.15, 2021, c. 27, s. 87 280.16, 2021, c. 27, s. 87 280.17, 2021, c. 27, s. 87 280.18, 2021, c. 27, s. 87 280.19, 2021, c. 27, s. 87 280.20, 2021, c. 27, s. 87 280.21, 2021, c. 27, s. 87 280.22, 2021, c. 27, s. 87 313, 2021, c. 27, s. 88 315.1, 2021, c. 27, s. 89 323.1, 2021, c. 27, s. 90 327, 2021, c. 27, s. 91 328, 2021, c. 27, s. 92 337, 2021, c. 27, s. 93 341, 2021, c. 27, s. 94 345, 2021, c. 27, s. 95 348.1, 2021, c. 27, s. 96 348.2, 2021, c. 27, s. 96 348.3, 2021, c. 27, s. 96 348.4, 2021, c. 27, s. 96 348.5, 2021, c. 27, s. 96 348.6, 2021, c. 27, s. 96 348.7, 2021, c. 27, s. 96 348.8, 2021, c. 27, s. 96 348.9, 2021, c. 27, s. 96 354, 2021, c. 27, s. 97 356, Ab. 2021, c. 27, s. 98 357, Ab. 2021, c. 27, s. 98 358.3, 2021, c. 27, s. 99 358.4, 2021, c. 27, s. 100 359, 2021, c. 27, s. 101 359.1, 2021, c. 27, s. 102 360, 2021, c. 27, s. 103 361, 2021, c. 27, s. 104 363, 2021, c. 27, s. 105 364, 2021, c. 27, s. 106 365, 2021, c. 27, s. 107 433, 2021, c. 27, s. 108 448, 2021, c. 13, s. 115 449, 2021, c. 13, s. 116 450, 2021, c. 13, s. 117 451, 2021, c. 13, s. 118 454, 2021, c. 27, s. 109 454.1, 2021, c. 27, s. 110 455, 2021, c. 27, s. 111</p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases — <i>Cont'd</i></p> <p>458, 2021, c. 27, s. 112 459, 2021, c. 27, s. 112 460, 2021, c. 27, s. 112 461, 2021, c. 27, s. 113 462, 2021, c. 27, s. 114 463, 2021, c. 27, s. 115 464, 2021, c. 27, s. 116 465, 2021, c. 27, s. 117 467, 2021, c. 27, s. 118 478, 2021, c. 13, s. 119 578, Ab. 2021, c. 13, s. 120 586, Ab. 2021, c. 27, s. 119 Sched. I, Ab. 2021, c. 27, s. 120</p>
c. A-5.01	<p>Act respecting clinical and research activities relating to assisted procreation</p> <p>8.1, 2021, c. 2, s. 1 10, 2021, c. 2, s. 2 10.3, 2021, c. 2, s. 3 14, Ab. 2021, c. 2, s. 4 14.1, 2021, c. 2, s. 5 19, 2021, c. 2, s. 6 25, 2021, c. 2, s. 8 26, 2021, c. 2, s. 9 26.1, 2021, c. 2, s. 9 26.2, 2021, c. 2, s. 9 27, 2021, c. 2, s. 10 28, 2021, c. 2, s. 11 30, 2021, c. 2, s. 12 39, 2021, c. 2, s. 13 42, 2021, c. 2, s. 14 44, 2021, c. 2, s. 15 44.1, 2021, c. 2, s. 16 45, 2021, c. 2, s. 17</p>
c. A-6.001	<p>Financial Administration Act</p> <p>24.1, Ab. 2021, c. 15, s. 94 44, Ab. 2021, c. 25, s. 74 Sched. 1, 2021, c. 33, s. 2 Sched. 2, 2021, c. 3, s. 65</p>
c. A-6.002	<p>Tax Administration Act</p> <p>10.1, 2021, c. 36, s. 21 12.0.1, 2021, c. 14, s. 1 12.0.2, 2021, c. 14, s. 2 12.0.3, 2021, c. 36, s. 21 12.0.3.1, 2021, c. 15, ss. 20, 39 17.9, 2021, c. 14, s. 3 21.0.1, 2021, c. 36, s. 21 25.1.1, 2021, c. 15, s. 21 25.1.2, 2021, c. 15, s. 22; 2021, c. 36, s. 1 25.3, 2021, c. 14, s. 4 30.7, 2021, c. 15, s. 23 31.1.7, Ab. 2021, c. 25, s. 75 34, 2021, c. 18, s. 1 35.4, 2021, c. 18, s. 2; 2021, c. 36, s. 21 36.0.1, 2021, c. 14, s. 5; 2021, c. 18, s. 3 37.1.6, 2021, c. 18, s. 4 37.1.7, 2021, c. 18, s. 4 39, 2021, c. 36, s. 2 40.1, 2021, c. 15, s. 10 40.1.1, 2021, c. 15, s. 11 40.1.3, 2021, c. 15, s. 12</p>

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Reference	Title Amendments
c. A-6.002	<p>Tax Administration Act — <i>Cont'd</i></p> <p>40.5, 2021, c. 15, s. 13 40.5.1, 2021, c. 15, s. 14 44, 2021, c. 36, s. 3 51, 2021, c. 36, s. 4 58.1.1, 2021, c. 14, s. 6; 2021, c. 36, s. 5 58.1.2, 2021, c. 36, s. 6 59.0.0.5, 2021, c. 15, s. 24 59.0.3, 2021, c. 14, s. 7; 2021, c. 36, s. 7 59.6, 2021, c. 15, s. 25 60.4, 2021, c. 18, s. 5 60.5, 2021, c. 15, s. 26 61.0.1, 2021, c. 15, s. 27 64, 2021, c. 15, s. 28; 2021, c. 18, s. 6; 2021, c. 36, s. 8 69.0.0.1, 2021, c. 18, s. 7 69.0.0.7, 2021, c. 22, s. 15 69.0.0.15, 2021, c. 36, s. 9 69.0.0.16.1, 2021, c. 22, s. 16 69.0.3, 2021, c. 36, s. 10 69.1, 2021, c. 15, ss. 1, 29; 2021, c. 22, s. 17; 2021, c. 30, s. 36 69.1.1, 2021, c. 22, s. 18 69.5.4, 2021, c. 22, s. 19 69.8, 2021, c. 22, s. 20; 2021, c. 25, s. 76 69.10, 2021, c. 36, s. 21 71, 2021, c. 25, s. 77 80.1, 2021, c. 36, s. 11 91.1, 2021, c. 18, s. 8 93, 2021, c. 36, s. 12 93.1, Ab. 2021, c. 36, s. 13 93.1.1, 2021, c. 14, s. 8 93.1.8, 2021, c. 36, s. 14 93.1.10.1, 2021, c. 18, s. 9 93.1.12, 2021, c. 36, s. 15 93.1.19, 2021, c. 36, s. 16 93.1.19.4, 2021, c. 36, s. 21 93.1.21, 2021, c. 36, s. 21 93.1.23, 2021, c. 36, s. 17 93.2, 2021, c. 14, s. 9; 2021, c. 15, s. 30; 2021, c. 36, s. 18 93.2.1, 2021, c. 18, s. 10 93.8, 2021, c. 36, s. 21 93.9, 2021, c. 36, s. 21 93.14.1, 2021, c. 36, s. 19 93.33, 2021, c. 18, s. 11 95.2, 2021, c. 36, s. 20</p>
c. A-6.01	<p>Public Administration Act</p> <p>21, 2021, c. 33, s. 3 32, 2021, c. 11, s. 26 32.1, 2021, c. 11, s. 27 32.2, 2021, c. 11, s. 27 32.3, 2021, c. 11, s. 27 77.1, 2021, c. 22, s. 21; 2021, c. 33, s. 4 248, Ab. 2021, c. 11, s. 28</p>
c. A-7.003	<p>Act respecting the Agence du revenu du Québec</p> <p>183, 2021, c. 11, s. 29 184, 2021, c. 11, s. 30 185, 2021, c. 11, s. 31</p>
c. A-10	<p>Travel Agents Act</p> <p>3, 2021, c. 30, s. 45</p>

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Reference	Title Amendments
c. A-13.1	Act respecting assistance for tourist development 8 , 2021, c. 30, s. 45 9 , 2021, c. 30, s. 45 37 , 2021, c. 30, s. 45
c. A-13.1.1	Individual and Family Assistance Act 53 , 2021, c. 13, s. 175 72 , 2021, c. 15, s. 43 133 , 2021, c. 15, s. 44
c. A-13.2	Act respecting assistance for victims of crime Ab. , 2021, c. 13, s. 195
c. A-14	Act respecting legal aid and the provision of certain other legal services 83.0.1 , 2021, c. 32, s. 11 83.2 , 2021, c. 32, s. 12 83.3 , 2021, c. 32, s. 12 83.9 , 2021, c. 32, s. 12 83.16 , 2021, c. 32, s. 12 83.18 , 2021, c. 32, s. 12
c. A-18.1	Sustainable Forest Development Act 14 , 2021, c. 1, s. 46 35.1 , 2021, c. 1, s. 47 35.2 , 2021, c. 1, s. 47 35.3 , 2021, c. 1, s. 47 35.4 , 2021, c. 1, s. 47 35.5 , 2021, c. 1, s. 47 226 , 2021, c. 1, s. 48 247 , 2021, c. 1, s. 49
c. A-19.1	Act respecting land use planning and development 1 , 2021, c. 7, s. 2 5 , 2021, c. 7, s. 3 6 , 2021, c. 7, s. 4; 2021, c. 10, s. 80 53.11.4 , 2021, c. 10, s. 81 53.13 , 2021, c. 7, s. 5 58 , 2021, c. 10, s. 82 59.1 , 2021, c. 10, s. 83 59.5 , 2021, c. 10, s. 84 59.6 , 2021, c. 10, s. 85 62 , 2021, c. 10, s. 86 76 , 2021, c. 10, s. 87 79.1 , 2021, c. 7, s. 6 79.2 , 2021, c. 7, s. 6 79.3 , 2021, c. 7, s. 6 79.4 , 2021, c. 7, s. 6 79.5 , 2021, c. 7, s. 6 79.6 , 2021, c. 7, s. 6 79.7 , 2021, c. 7, s. 6 79.8 , 2021, c. 7, s. 6 79.9 , 2021, c. 7, s. 6 79.10 , 2021, c. 7, s. 6 79.11 , 2021, c. 7, s. 6 79.12 , 2021, c. 7, s. 6 79.13 , 2021, c. 7, s. 6 79.14 , 2021, c. 7, s. 6 79.15 , 2021, c. 7, s. 6 79.16 , 2021, c. 7, s. 6 79.17 , 2021, c. 7, s. 6 79.18 , 2021, c. 7, s. 6 79.19 , 2021, c. 7, s. 6

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c. C-61.1	<p>Act respecting the conservation and development of wildlife</p> <p>1, 2021, c. 24, s. 1 1.2, 2021, c. 24, s. 2 5, 2021, c. 24, s. 3 7, 2021, c. 24, s. 4 8.1, 2021, c. 24, s. 5 11.1, 2021, c. 24, s. 6 12, 2021, c. 24, s. 7 13.1, 2021, c. 24, s. 8 13.1.0.1, 2021, c. 24, s. 9 16, 2021, c. 24, s. 10 18, 2021, c. 24, s. 11 18.0.1, 2021, c. 24, s. 11 18.2, 2021, c. 24, s. 12 19, 2021, c. 24, s. 13 20, 2021, c. 24, s. 14 20.1, 2021, c. 24, s. 15 20.2, 2021, c. 24, s. 15 21, 2021, c. 24, s. 16 23, 2021, c. 24, s. 17 23.1, 2021, c. 24, s. 17 23.2, 2021, c. 24, s. 17 23.3, 2021, c. 24, s. 17</p>

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c. C-61.1	<p>Act respecting the conservation and development of wildlife — <i>Cont'd</i></p> <p> 24, 2021, c. 24, s. 17 24.0.1, 2021, c. 24, s. 17 24.0.2, 2021, c. 24, s. 18 24.3, 2021, c. 24, s. 19 25, 2021, c. 24, s. 20 26, 2021, c. 24, s. 21 27.1, 2021, c. 24, s. 22 30, 2021, c. 24, s. 23 30.2, 2021, c. 24, s. 24 33, 2021, c. 24, s. 25 35, 2021, c. 24, s. 26 42.1, 2021, c. 24, s. 27 45, 2021, c. 24, s. 28 47, 2021, c. 24, s. 29 47.1, 2021, c. 24, s. 30 56, 2021, c. 24, s. 31 57, 2021, c. 24, s. 32 59, 2021, c. 24, s. 33 61.1, 2021, c. 24, s. 34 61.2, 2021, c. 24, s. 34 61.3, 2021, c. 24, s. 34 62, 2021, c. 24, s. 35 65, 2021, c. 24, s. 36 69, 2021, c. 24, s. 38 71, 2021, c. 24, s. 39 88, 2021, c. 24, s. 40 90, 2021, c. 24, s. 41 90.1, 2021, c. 24, s. 42 93, 2021, c. 24, s. 43 104, 2021, c. 24, s. 44 105, 2021, c. 24, s. 45 106, 2021, c. 24, s. 46 106.0.0.1, 2021, c. 24, s. 47 106.0.0.2, 2021, c. 24, s. 47 106.0.0.3, 2021, c. 24, s. 47 106.0.0.4, 2021, c. 24, s. 47 106.0.0.5, 2021, c. 24, s. 47 106.0.0.6, 2021, c. 24, s. 47 106.0.0.7, 2021, c. 24, s. 47 106.0.0.8, 2021, c. 24, s. 47 106.0.0.9, 2021, c. 24, s. 47 106.0.0.10, 2021, c. 24, s. 47 106.0.0.11, 2021, c. 24, s. 47 106.0.0.12, 2021, c. 24, s. 47 106.0.1, 2021, c. 24, s. 48 106.0.2, Ab. 2021, c. 24, s. 49 106.0.3, 2021, c. 24, s. 50 106.4, 2021, c. 24, s. 51 106.6, 2021, c. 24, s. 52 106.8, 2021, c. 24, s. 53 106.10, 2021, c. 24, s. 54 107, 2021, c. 24, s. 55 109, 2021, c. 24, s. 56 110.2, 2021, c. 24, s. 57 110.6, 2021, c. 24, s. 58 111, 2021, c. 24, s. 59 118, 2021, c. 24, s. 60 118.1, 2021, c. 24, s. 61 120.1, 2021, c. 24, s. 62 121, 2021, c. 24, s. 63 122, 2021, c. 24, s. 64 122.1, 2021, c. 24, s. 64 </p>

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c. C-61.1	<p>Act respecting the conservation and development of wildlife — <i>Cont'd</i></p> <p>122.2, 2021, c. 24, s. 64 122.3, 2021, c. 24, s. 64 122.4, 2021, c. 24, s. 64 122.5, 2021, c. 24, s. 64 122.6, 2021, c. 24, s. 64 122.7, 2021, c. 24, s. 64 122.8, 2021, c. 24, s. 64 125, Ab. 2021, c. 24, s. 65 126, 2021, c. 24, s. 66 127.1, 2021, c. 24, s. 67 128, 2021, c. 24, s. 68 128.2, 2021, c. 24, s. 69 128.5, 2021, c. 24, s. 70 128.6, 2021, c. 24, s. 71 128.7, 2021, c. 24, s. 72 128.8, 2021, c. 24, s. 73 128.17, 2021, c. 24, s. 74 128.17.1, 2021, c. 24, s. 75 128.17.2, 2021, c. 24, s. 75 128.18, 2021, c. 24, s. 76 162, 2021, c. 24, s. 77 163, 2021, c. 24, s. 78 164, 2021, c. 24, s. 79 164.1, 2021, c. 24, s. 80 164.2, 2021, c. 24, s. 80 164.3, 2021, c. 24, s. 80 164.4, 2021, c. 24, s. 80 164.5, 2021, c. 24, s. 80 164.6, 2021, c. 24, s. 80 164.7, 2021, c. 24, s. 80 165, 2021, c. 24, s. 81 166, 2021, c. 24, s. 82 167, 2021, c. 24, s. 83 167.1, 2021, c. 24, s. 84 169, 2021, c. 24, s. 85 171, 2021, c. 24, s. 86 171.0.1, 2021, c. 24, s. 87 171.1, 2021, c. 24, s. 88 171.2, 2021, c. 24, s. 89 171.4, 2021, c. 24, s. 90 171.5, 2021, c. 24, s. 91 171.5.1, 2021, c. 24, s. 92 171.6, 2021, c. 24, s. 93 172, 2021, c. 24, s. 94 176, 2021, c. 24, s. 95 177, 2021, c. 24, s. 96</p>
c. C-62.1	<p>Act respecting the Conservatoire de musique et d'art dramatique du Québec</p> <p>90, 2021, c. 11, s. 34</p>
c. C-67.2	<p>Cooperatives Act</p> <p>76.2, 2021, c. 35, s. 19 76.3, 2021, c. 35, s. 19 79.1, 2021, c. 35, s. 20 95, 2021, c. 35, s. 21</p>
c. C-67.3	<p>Act respecting financial services cooperatives</p> <p>135, 2021, c. 34, s. 29 139, 2021, c. 34, s. 30 141, 2021, c. 34, s. 31 144, 2021, c. 34, s. 32</p>

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c. C-67.3	<p>Act respecting financial services cooperatives — <i>Cont'd</i></p> <p>148, 2021, c. 34, s. 33 149, 2021, c. 34, s. 34 150, 2021, c. 34, s. 35 152, 2021, c. 34, s. 36 154, 2021, c. 34, s. 37 155, 2021, c. 34, s. 38 158, 2021, c. 34, s. 39 159, 2021, c. 34, s. 40 162, 2021, c. 34, s. 41 163, 2021, c. 34, s. 42 366.1, 2021, c. 34, s. 43 427, 2021, c. 34, s. 44 474.1, 2021, c. 34, s. 45 523, Ab. 2021, c. 34, s. 46 524, Ab. 2021, c. 34, s. 47 525, 2021, c. 34, s. 48 530, 2021, c. 34, s. 49 564.2, 2021, c. 34, s. 50 564.3, 2021, c. 34, s. 51 567, 2021, c. 34, s. 52 569.1, 2021, c. 34, s. 53 571, 2021, c. 34, s. 54</p>
c. C-72.01	<p>Act respecting municipal courts</p> <p>33.1, 2021, c. 32, s. 2</p>
c. C-73.2	<p>Real Estate Brokerage Act</p> <p>1, 2021, c. 34, s. 55 2, 2021, c. 34, s. 56 26, 2021, c. 36, s. 31 29.1, 2021, c. 36, s. 32</p>
c. D-5.1	<p>Act respecting deposits with the Bureau général de dépôts pour le Québec</p> <p>1, 2021, c. 15, s. 83</p>
c. D-8.3	<p>Act to promote workforce skills development and recognition</p> <p>7, 2021, c. 3, s. 69</p>
c. D-9.1.1	<p>Act respecting the Director of Criminal and Penal Prosecutions</p> <p>3, 2021, c. 13, s. 144 5, 2021, c. 32, s. 13 6.1, 2021, c. 32, s. 14 7, 2021, c. 32, s. 15 8, 2021, c. 32, s. 16 9, 2021, c. 32, s. 17 10, 2021, c. 32, s. 16 11, 2021, c. 32, s. 18 15, 2021, c. 13, s. 144 16, 2021, c. 32, s. 18 22, 2021, c. 13, s. 144 25, 2021, c. 32, s. 18 Sched. 1, 2021, c. 32, s. 19</p>
c. D-9.2	<p>Act respecting the distribution of financial products and services</p> <p>11.2, 2021, c. 34, s. 57 12, 2021, c. 34, s. 58 30, Ab. 2021, c. 34, s. 59 31, 2021, c. 34, s. 60 58.1, 2021, c. 34, s. 61 58.2, 2021, c. 34, s. 61</p>

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c. D-11.1	<p>Act to facilitate the disclosure of wrongdoings relating to public bodies</p> <p>6, 2021, c. 31, s. 105 12.1, 2021, c. 31, s. 106 17.1, 2021, c. 31, s. 108 17.2, 2021, c. 31, s. 109 29, 2021, c. 31, s. 110 32, 2021, c. 31, s. 111 34, 2021, c. 31, s. 112</p>
c. D-13.1	<p>Act respecting hunting and fishing rights in the James Bay and New Québec territories</p> <p>4, 2021, c. 24, s. 100 95, 2021, c. 24, s. 101 96, 2021, c. 24, s. 102 96.1, 2021, c. 24, s. 103 97, 2021, c. 24, s. 104 97.1, 2021, c. 24, s. 105 98, 2021, c. 24, s. 106</p>
c. D-15.1	<p>Act respecting duties on transfers of immovables</p> <p>20, 2021, c. 31, s. 113</p>
c. E-1	<p>Act respecting the École de laiterie and intermediate agricultural schools</p> <p>Ab., 2021, c. 3, s. 93</p>
c. E-2.2	<p>Act respecting elections and referendums in municipalities</p> <p>64, 2021, c. 31, s. 1 65, 2021, c. 31, s. 2 165, 2021, c. 31, s. 3 171, 2021, c. 31, s. 4 278.1, 2021, c. 31, s. 5 278.2, 2021, c. 31, s. 5 300, 2021, c. 31, s. 6 301, 2021, c. 31, s. 7 302, 2021, c. 31, s. 8 305, 2021, c. 31, s. 9 305.1, 2021, c. 31, s. 10 308, 2021, c. 31, s. 11 312.1, 2021, c. 31, s. 12</p>

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c. E-2.2	Act respecting elections and referendums in municipalities — <i>Cont'd</i> 312.2 , Ab. 2021, c. 31, s. 13 312.4 , 2021, c. 31, s. 14 312.5 , 2021, c. 31, s. 15 312.6 , 2021, c. 31, s. 16 317 , 2021, c. 31, s. 17 318 , 2021, c. 31, s. 18 362 , 2021, c. 31, s. 19 659 , 2021, c. 25, s. 82 659.2 , 2021, c. 31, s. 20 659.3 , 2021, c. 31, s. 21
c. E-2.3	Act respecting school elections to elect certain members of the boards of directors of English-language school service centres 282 , 2021, c. 25, s. 83
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c. E-3.3	<p>Election Act — <i>Cont'd</i></p> <p>135, 2021, c. 37, s. 44 135.1, 2021, c. 37, s. 45 136, 2021, c. 37, s. 46 139, 2021, c. 37, s. 47 146, 2021, c. 25, s. 87 147, 2021, c. 37, s. 48 179, 2021, c. 37, s. 49 193, 2021, c. 37, s. 50 197, 2021, c. 37, s. 51 198, 2021, c. 37, s. 52 206, 2021, c. 37, s. 53 216, 2021, c. 37, s. 54 218, 2021, c. 37, s. 55 220, Ab. 2021, c. 37, s. 56 221, Ab. 2021, c. 37, s. 56 222, Ab. 2021, c. 37, s. 56 223, Ab. 2021, c. 37, s. 56 224, Ab. 2021, c. 37, s. 56 225, Ab. 2021, c. 37, s. 56 226, Ab. 2021, c. 37, s. 56 227, Ab. 2021, c. 37, s. 56 228, Ab. 2021, c. 37, s. 56 231, 2021, c. 37, s. 57 233.5, 2021, c. 37, s. 58 237, 2021, c. 37, s. 59 239, 2021, c. 37, s. 60 241, 2021, c. 37, s. 61 243, 2021, c. 37, s. 62 245, 2021, c. 37, s. 63 246, 2021, c. 37, s. 64 259, 2021, c. 37, s. 65 260, 2021, c. 37, s. 66 263, 2021, c. 37, s. 67 265, 2021, c. 37, s. 68 269, 2021, c. 37, s. 69 272, 2021, c. 37, s. 70 274, 2021, c. 37, s. 71 283, 2021, c. 37, s. 72 287, 2021, c. 37, s. 73 288.1, 2021, c. 37, s. 74 292, 2021, c. 37, s. 75 301, 2021, c. 37, s. 76 301.1, 2021, c. 37, s. 77 301.15, 2021, c. 37, s. 78 301.19, 2021, c. 37, s. 79 301.23, 2021, c. 3, s. 70 301.25, 2021, c. 37, s. 80 301.26, 2021, c. 37, s. 81 301.27, 2021, c. 37, s. 82 301.28, 2021, c. 37, s. 83 302, 2021, c. 37, s. 84 308, 2021, c. 37, s. 85 309, 2021, c. 37, s. 86 310.1, Ab. 2021, c. 37, s. 87 311, 2021, c. 37, s. 88 312, 2021, c. 37, s. 89 315, 2021, c. 37, s. 90 315.1, Ab. 2021, c. 37, s. 91 321, 2021, c. 37, s. 92 322, 2021, c. 37, s. 93 323, 2021, c. 37, s. 94 327, 2021, c. 37, s. 95</p>

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c. E-3.3	<p>Election Act — <i>Cont'd</i></p> <p>331, 2021, c. 37, s. 96 338, 2021, c. 37, s. 97 339, 2021, c. 37, s. 98 340, 2021, c. 37, s. 99 348, 2021, c. 37, s. 100 350, 2021, c. 37, s. 101 361, 2021, c. 37, s. 102 370.3, 2021, c. 37, s. 103 370.6, 2021, c. 37, s. 104 370.9, 2021, c. 37, s. 105 370.10, 2021, c. 37, s. 106 381, 2021, c. 37, s. 107 385, 2021, c. 37, s. 108 386, 2021, c. 37, s. 109 394, 2021, c. 37, s. 110 404, 2021, c. 37, s. 111 405, 2021, c. 37, s. 112 406, 2021, c. 37, s. 113 409, 2021, c. 37, s. 114 412, 2021, c. 37, s. 115 414, 2021, c. 37, s. 116 420, 2021, c. 37, s. 117 432, 2021, c. 37, s. 118 444, 2021, c. 37, s. 119 448, 2021, c. 37, s. 120 451, 2021, c. 37, s. 121 456.1, 2021, c. 37, s. 122 490, 2021, c. 37, s. 123 503, 2021, c. 37, s. 124 503.1, 2021, c. 37, s. 125 504, 2021, c. 37, s. 126 505, 2021, c. 37, s. 127 551.1.1, 2021, c. 25, s. 88 551.2, 2021, c. 25, s. 89 552, 2021, c. 37, s. 128 553, 2021, c. 37, s. 129 559, 2021, c. 37, s. 130 570, 2021, c. 25, s. 90 Sched. III, 2021, c. 37, s. 131 Sched. IV, 2021, c. 37, s. 131</p>
c. E-6	<p>Public Officers Act</p> <p>7, Ab. 2021, c. 17, s. 3 8, Ab. 2021, c. 17, s. 3</p>
c. E-6.1	<p>Act respecting the regulation of the financial sector</p> <p>5, Ab. 2021, c. 34, s. 80 6, 2021, c. 34, s. 81 16, 2021, c. 34, s. 82 19.18, 2021, c. 34, s. 83 19.19, 2021, c. 34, s. 83 19.20, 2021, c. 34, s. 83 19.21, 2021, c. 34, s. 83 19.22, 2021, c. 34, s. 83 19.23, 2021, c. 34, s. 83 19.24, 2021, c. 34, s. 83 19.25, 2021, c. 34, s. 83 19.26, 2021, c. 34, s. 83 19.27, 2021, c. 34, s. 83 19.28, 2021, c. 34, s. 83 19.29, 2021, c. 34, s. 83 19.30, 2021, c. 34, s. 83</p>

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c. E-6.1	<p>Act respecting the regulation of the financial sector — <i>Cont'd</i></p> <p>19.31, 2021, c. 34, s. 83 19.32, 2021, c. 34, s. 83 19.33, 2021, c. 34, s. 83 20, Ab. 2021, c. 34, s. 84 21, 2021, c. 34, s. 85 22, 2021, c. 34, s. 86 23, 2021, c. 34, s. 87 24, 2021, c. 34, s. 88 24.1, 2021, c. 34, s. 89 25, 2021, c. 34, s. 90 25.1, Ab. 2021, c. 34, s. 91 28, 2021, c. 34, s. 93 32.1, 2021, c. 34, s. 94 32.2, 2021, c. 34, s. 94 42, 2021, c. 34, s. 95 43, 2021, c. 34, s. 96 44, 2021, c. 34, s. 97 45, Ab. 2021, c. 34, s. 98 46, Ab. 2021, c. 34, s. 99 48, Ab. 2021, c. 34, s. 100 49, Ab. 2021, c. 34, s. 100 50, Ab. 2021, c. 34, s. 100 51, Ab. 2021, c. 34, s. 100 52, Ab. 2021, c. 34, s. 100 53, Ab. 2021, c. 34, s. 100 54, Ab. 2021, c. 34, s. 100 55, Ab. 2021, c. 34, s. 100 56, Ab. 2021, c. 34, s. 100 57, Ab. 2021, c. 34, s. 100 57.1, Ab. 2021, c. 34, s. 100 58, Ab. 2021, c. 34, s. 100 58.1, 2021, c. 34, s. 102 58.2, 2021, c. 34, s. 103 58.3, 2021, c. 34, s. 104 58.4, 2021, c. 34, s. 105 58.5, 2021, c. 34, s. 105 58.6, 2021, c. 34, s. 105 58.8, 2021, c. 34, s. 105 58.9, 2021, c. 34, s. 105 58.10, 2021, c. 34, s. 106 58.11, 2021, c. 34, s. 107 58.12, 2021, c. 34, s. 108 106.1, 2021, c. 34, s. 109 721, 2021, c. 11, s. 35</p>
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	1029.8.36.0.3.114 , 2021, c. 14, s. 140
	1029.8.36.0.3.115 , 2021, c. 14, s. 140
	1029.8.36.0.3.116 , 2021, c. 14, s. 140
	1029.8.36.0.3.117 , 2021, c. 14, s. 140
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	1029.8.36.0.3.119 , 2021, c. 14, s. 140
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	1029.8.36.0.57 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.58 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.59 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.60 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.61 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.62 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.63 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.64 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.66 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.67 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.68 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.69 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.70 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.72 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.73 , Ab. 2021, c. 18, s. 121
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	1029.8.36.0.80 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.81 , Ab. 2021, c. 18, s. 121
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	1029.8.36.0.85 , Ab. 2021, c. 18, s. 121
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	1029.8.36.0.87 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.88 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.89 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.90 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.91 , Ab. 2021, c. 18, s. 121
	1029.8.36.0.92 , Ab. 2021, c. 18, s. 121

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	1029.8.36.53.12, Ab. 2021, c. 18, s. 122
	1029.8.36.53.13, Ab. 2021, c. 18, s. 122
	1029.8.36.53.15, Ab. 2021, c. 18, s. 122
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	1029.8.36.53.17, Ab. 2021, c. 18, s. 122
	1029.8.36.53.18, Ab. 2021, c. 18, s. 122
	1029.8.36.53.19, Ab. 2021, c. 18, s. 122
	1029.8.36.53.20, Ab. 2021, c. 18, s. 122
	1029.8.36.53.20.1, 2021, c. 14, s. 141
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	1029.8.36.53.21, Ab. 2021, c. 14, s. 144
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	1029.8.36.59.10, Ab. 2021, c. 14, s. 145
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	1029.8.36.59.12, Ab. 2021, c. 18, s. 123
	1029.8.36.59.12.1, Ab. 2021, c. 18, s. 123
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	1029.8.36.59.14.1, Ab. 2021, c. 18, s. 123
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c. M-25.1.1	<p>Act respecting the Ministère des Relations internationales</p> <p>30, 2021, c. 33, s. 34</p>
c. M-25.2	<p>Act respecting the Ministère des Ressources naturelles et de la Faune</p> <p>17.3, 2021, c. 15, s. 49 17.4, 2021, c. 15, s. 50 17.12.12, 2021, c. 24, s. 112 17.12.16, 2021, c. 24, s. 113</p>
c. M-30.001	<p>Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs</p> <p>11, 2021, c. 1, s. 52</p>
c. M-31.2	<p>Act respecting the Ministère du Tourisme</p> <p>5.1, 2021, c. 30, s. 41 5.2, 2021, c. 30, s. 41 5.3, 2021, c. 30, s. 41</p>
c. M-34	<p>Government Departments Act</p> <p>1, 2021, c. 33, s. 35</p>
c. M-35.1	<p>Act respecting the marketing of agricultural, food and fish products</p> <p>43.1, Ab. 2021, c. 29, s. 50</p>
c. M-42	<p>Act respecting the Montréal Museum of Fine Arts</p> <p>4, 2021, c. 21, s. 2 5, 2021, c. 21, s. 3 6, 2021, c. 21, s. 3 6.1, 2021, c. 21, s. 3 6.2, 2021, c. 21, s. 3</p>

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c. M-42	<p>Act respecting the Montréal Museum of Fine Arts — <i>Cont'd</i></p> <p>7, 2021, c. 21, s. 3 8, 2021, c. 21, s. 3 9, 2021, c. 21, s. 3 9.1, 2021, c. 21, s. 3 10, 2021, c. 21, s. 3 11, 2021, c. 21, s. 3 12, 2021, c. 21, s. 3 13, 2021, c. 21, s. 3 14, 2021, c. 21, s. 3 14.1, 2021, c. 21, s. 3 15, 2021, c. 21, s. 3 16, 2021, c. 21, s. 3 17, 2021, c. 21, s. 3 18, 2021, c. 21, s. 3 19, 2021, c. 21, s. 3 20, 2021, c. 21, s. 3 21, 2021, c. 21, s. 3 22, 2021, c. 21, s. 3 23, 2021, c. 21, s. 3 24, 2021, c. 21, s. 3 25, 2021, c. 21, s. 3 26, 2021, c. 21, s. 3 27, 2021, c. 21, s. 3 28, 2021, c. 21, s. 3 29, 2021, c. 21, s. 3 30, 2021, c. 21, s. 3 31, 2021, c. 21, s. 3 32, 2021, c. 21, s. 3 33, 2021, c. 21, s. 3 34, 2021, c. 21, s. 3 35, 2021, c. 21, s. 3 36, 2021, c. 21, s. 3 37, 2021, c. 21, s. 3 38, 2021, c. 21, s. 3</p>
c. M-44	<p>National Museums Act</p> <p>46, Ab. 2021, c. 11, s. 40</p>
c. N-1.01	<p>Act respecting energy efficiency and energy conservation standards for certain electrical or hydrocarbon-fuelled appliances (<i>Act respecting energy efficiency and energy conservation standards for certain products</i>)</p> <p>Title, 2021, c. 28, s. 1 20, 2021, c. 28, s. 3 27, 2021, c. 28, s. 4</p>
c. N-1.1	<p>Act respecting labour standards</p> <p>39.0.1, 2021, c. 27, s. 235 92.7.1, 2021, c. 15, s. 6 92.7.2, 2021, c. 15, s. 6</p>
c. O-1.3	<p>Act to ensure the occupancy and vitality of territories</p> <p>4, 2021, c. 33, s. 36</p>
c. O-7.2	<p>Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies</p> <p>151, 2021, c. 33, s. 37</p>
c. O-9	<p>Act respecting municipal territorial organization</p> <p>210.29.2.1, 2021, c. 31, s. 123 30 (Sched. I), 2021, c. 31, s. 124</p>

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c. P-5.1	Act respecting the sectoral parameters of certain fiscal measures 2 , 2021, c. 18, s. 163 12.1 , 2021, c. 36, s. 162 31 , 2021, c. 25, s. 95 32 , 2021, c. 25, s. 96 1.1 (Sched. A) , 2021, c. 14, s. 200; 2021, c. 18, s. 164 5.4 (Sched. A) , 2021, c. 14, s. 201 5.9 (Sched. A) , 2021, c. 36, s. 163 6.4 (Sched. A) , 2021, c. 14, s. 202 6.9 (Sched. A) , 2021, c. 36, s. 164 12.2 (Sched. A) , 2021, c. 18, s. 165 12.7 (Sched. A) , 2021, c. 30, s. 42 13.11 (Sched. A) , 2021, c. 14, s. 203 13.12 (Sched. A) , 2021, c. 36, s. 165 16.2 (Sched. A) , 2021, c. 14, s. 204 16.4 (Sched. A) , 2021, c. 14, s. 205 19.1 (Sched. A) , 2021, c. 14, s. 206 19.2 (Sched. A) , 2021, c. 14, s. 206 19.3 (Sched. A) , 2021, c. 14, s. 206 19.4 (Sched. A) , 2021, c. 14, s. 206 19.5 (Sched. A) , 2021, c. 14, s. 206 19.6 (Sched. A) , 2021, c. 14, s. 206 19.7 (Sched. A) , 2021, c. 14, s. 206 19.8 (Sched. A) , 2021, c. 14, s. 206 19.9 (Sched. A) , 2021, c. 14, s. 206 19.10 (Sched. A) , 2021, c. 14, s. 206 19.11 (Sched. A) , 2021, c. 14, s. 206 19.12 (Sched. A) , 2021, c. 14, s. 206 20.1 (Sched. A) , 2021, c. 18, s. 166 20.2 (Sched. A) , 2021, c. 18, s. 166 20.3 (Sched. A) , 2021, c. 18, s. 166 20.4 (Sched. A) , 2021, c. 18, s. 166 20.5 (Sched. A) , 2021, c. 18, s. 166 20.6 (Sched. A) , 2021, c. 18, s. 166 20.7 (Sched. A) , 2021, c. 18, s. 166 20.8 (Sched. A) , 2021, c. 18, s. 166 20.9 (Sched. A) , 2021, c. 18, s. 166 20.10 (Sched. A) , 2021, c. 18, s. 166 20.11 (Sched. A) , 2021, c. 18, s. 166 20.12 (Sched. A) , 2021, c. 18, s. 166 20.13 (Sched. A) , 2021, c. 18, s. 166; 2021, c. 36, s. 166 20.14 (Sched. A) , 2021, c. 18, s. 166 20.15 (Sched. A) , 2021, c. 18, s. 166 1.1 (Sched. B) , Ab. 2021, c. 18, s. 167 2.1 (Sched. B) , Ab. 2021, c. 18, s. 167 2.2 (Sched. B) , Ab. 2021, c. 18, s. 167 2.3 (Sched. B) , Ab. 2021, c. 18, s. 167 2.4 (Sched. B) , Ab. 2021, c. 18, s. 167 2.5 (Sched. B) , Ab. 2021, c. 18, s. 167 2.6 (Sched. B) , Ab. 2021, c. 18, s. 167 2.7 (Sched. B) , Ab. 2021, c. 18, s. 167 2.8 (Sched. B) , Ab. 2021, c. 18, s. 167 2.9 (Sched. B) , Ab. 2021, c. 18, s. 167 3.1 (Sched. C) , 2021, c. 36, s. 167 11.2 (Sched. C) , 2021, c. 14, s. 207 2.5 (Sched. E) , 2021, c. 36, s. 168 2.6 (Sched. E) , 2021, c. 36, s. 169 8.1 (Sched. E) , 2021, c. 36, s. 170 8.3.1 (Sched. E) , 2021, c. 14, s. 208 8.3.2 (Sched. E) , 2021, c. 14, s. 209

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c. P-5.1	<p>Act respecting the sectoral parameters of certain fiscal measures — <i>Cont'd</i></p> <p>8.5 (Sched. E), 2021, c. 36, s. 171 8.6 (Sched. E), 2021, c. 36, s. 172 8.6.0.1 (Sched. E), 2021, c. 36, s. 173 8.6.0.2 (Sched. E), 2021, c. 36, s. 173 8.6.3 (Sched. E), 2021, c. 36, s. 174 8.7 (Sched. E), 2021, c. 36, s. 175 8.8 (Sched. E), 2021, c. 18, s. 168; 2021, c. 36, s. 176 8.9 (Sched. E), 2021, c. 18, s. 169 8.10 (Sched. E), 2021, c. 18, s. 170 8.11 (Sched. E), 2021, c. 36, s. 177 8.13 (Sched. E), 2021, c. 18, s. 171 9.6 (Sched. E), 2021, c. 36, s. 178 9.7 (Sched. E), 2021, c. 36, s. 179 1.1 (Sched. F), Ab. 2021, c. 18, s. 172 2.1 (Sched. F), Ab. 2021, c. 18, s. 172 2.2 (Sched. F), Ab. 2021, c. 18, s. 172 2.3 (Sched. F), Ab. 2021, c. 18, s. 172 2.4 (Sched. F), Ab. 2021, c. 18, s. 172 2.5 (Sched. F), Ab. 2021, c. 18, s. 172 2.6 (Sched. F), Ab. 2021, c. 18, s. 172 2.7 (Sched. F), Ab. 2021, c. 18, s. 172 2.8 (Sched. F), Ab. 2021, c. 18, s. 172 2.9 (Sched. F), Ab. 2021, c. 18, s. 172 2.10 (Sched. F), Ab. 2021, c. 18, s. 172 3.14.1 (Sched. H), 2021, c. 14, s. 210 3.18 (Sched. H), 2021, c. 14, s. 211 8.7 (Sched. H), 2021, c. 36, s. 180</p>
c. P-9	<p>Parks Act</p> <p>4, 2021, c. 1, s. 53 9, 2021, c. 1, s. 54 11, 2021, c. 24, s. 114 11.1, 2021, c. 24, s. 114 11.2, 2021, c. 24, s. 115 11.3, 2021, c. 24, s. 116</p>
c. P-9.0001	<p>Act respecting the sharing of certain health information</p> <p>4, 2021, c. 33, s. 38 106, 2021, c. 25, s. 97 107, Ab. 2021, c. 25, s. 98</p>
c. P-9.002	<p>Cultural Heritage Act</p> <p>2, 2021, c. 10, s. 1 2.1, 2021, c. 10, s. 2 5, 2021, c. 10, s. 3 6, 2021, c. 10, s. 4 11, 2021, c. 10, s. 5 11.1, 2021, c. 10, s. 6 11.2, 2021, c. 10, s. 6 11.3, 2021, c. 10, s. 6 11.4, 2021, c. 10, s. 6 11.5, 2021, c. 10, s. 6 13, 2021, c. 10, s. 7 27, 2021, c. 10, s. 8 28, 2021, c. 10, s. 9 29, 2021, c. 10, s. 10 30, 2021, c. 10, s. 11 31, 2021, c. 10, s. 12 32, 2021, c. 10, s. 13 36, 2021, c. 10, s. 14 36.1, 2021, c. 10, s. 15</p>

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c. P-29	<p>Food Products Act — <i>Cont'd</i></p> <p>34, 2021, c. 29, s. 27 35.1, 2021, c. 29, s. 28 36, 2021, c. 29, s. 29 39, 2021, c. 29, s. 30 39.1, 2021, c. 29, s. 31 40, 2021, c. 29, s. 32 42, 2021, c. 29, s. 33 43, 2021, c. 29, s. 34 44, 2021, c. 29, s. 35 45, 2021, c. 29, s. 36 45.1, 2021, c. 29, s. 37 45.1.1, 2021, c. 29, s. 38 45.1.2, 2021, c. 29, s. 39 45.2, 2021, c. 29, s. 40 45.3, 2021, c. 29, s. 41 45.4, 2021, c. 29, s. 42 46, 2021, c. 29, s. 43 46.1, 2021, c. 29, s. 44 56.1.1, 2021, c. 29, s. 46</p>
c. P-30.1.1	<p>Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund</p> <p>25, 2021, c. 15, s. 82</p>
c. P-32	<p>Public Protector Act</p> <p>37.1, Ab. 2021, c. 11, s. 41</p>
c. P-34.1	<p>Youth Protection Act</p> <p>72.6, 2021, c. 13, s. 149</p>
c. P-39.1	<p>Act respecting the protection of personal information in the private sector</p> <p>1, 2021, c. 25, s. 100 1.1, 2021, c. 25, s. 101 2, 2021, c. 25, s. 102 3.1, 2021, c. 25, s. 103 3.2, 2021, c. 25, s. 103 3.3, 2021, c. 25, s. 103 3.4, 2021, c. 25, s. 103 3.5, 2021, c. 25, s. 103 3.6, 2021, c. 25, s. 103 3.7, 2021, c. 25, s. 103 3.8, 2021, c. 25, s. 103 4, 2021, c. 25, s. 104 4.1, 2021, c. 25, s. 104 5, 2021, c. 25, s. 105 7, 2021, c. 25, s. 106 8, 2021, c. 25, s. 107 8.1, 2021, c. 25, s. 107 8.2, 2021, c. 25, s. 107 8.3, 2021, c. 25, s. 107 9.1, 2021, c. 25, s. 108 11, 2021, c. 25, s. 109 12, 2021, c. 25, s. 110 12.1, 2021, c. 25, s. 110 13, 2021, c. 25, s. 110 14, 2021, c. 25, s. 110 17, 2021, c. 25, s. 111 18, 2021, c. 25, s. 112 18.1, 2021, c. 25, s. 113 18.2, 2021, c. 25, s. 114 18.3, 2021, c. 25, s. 115</p>

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c. P-39.1	<p>Act respecting the protection of personal information in the private sector — <i>Cont'd</i></p> <p>18.4, 2021, c. 25, s. 115 19, 2021, c. 25, s. 116 20, 2021, c. 25, s. 117 21, 2021, c. 25, s. 118 21.0.1, 2021, c. 25, s. 118 21.0.2, 2021, c. 25, s. 118 22, 2021, c. 25, s. 119 23, 2021, c. 25, s. 119 24, 2021, c. 25, s. 119 25, 2021, c. 25, s. 119 26, 2021, c. 25, s. 119 27, 2021, c. 25, s. 120 28, 2021, c. 25, s. 121 28.1, 2021, c. 25, s. 121 29, 2021, c. 25, s. 122 30, 2021, c. 25, s. 123 32, 2021, c. 25, s. 124 33, 2021, c. 25, s. 125 34, 2021, c. 25, s. 126 35, 2021, c. 25, s. 127 40, 2021, c. 25, s. 128 40.1, 2021, c. 25, s. 129 41, 2021, c. 25, s. 130 42, 2021, c. 25, s. 131 46, 2021, c. 25, s. 132 52, 2021, c. 25, s. 133 53, 2021, c. 25, s. 134 56, Ab. 2021, c. 25, s. 135 58, 2021, c. 25, s. 136 61, 2021, c. 25, s. 138 63, 2021, c. 25, s. 139 64, 2021, c. 25, s. 140 65, 2021, c. 25, s. 141 67, 2021, c. 25, s. 142 71, 2021, c. 25, s. 143 72, 2021, c. 25, s. 144 74, 2021, c. 25, s. 145 75, 2021, c. 25, s. 146 76, Ab. 2021, c. 25, s. 147 78, 2021, c. 25, s. 148 79, 2021, c. 25, s. 148 79.1, 2021, c. 25, s. 148 80, 2021, c. 25, s. 149 80.1, 2021, c. 25, s. 150 80.1.1, 2021, c. 25, s. 151 81, 2021, c. 25, s. 152 81.1, 2021, c. 25, s. 153 81.2, 2021, c. 25, s. 153 81.3, 2021, c. 25, s. 153 81.4, 2021, c. 25, s. 153 83, 2021, c. 25, s. 154 83.1, 2021, c. 25, s. 155 86, 2021, c. 25, s. 156 87, 2021, c. 25, s. 156 88, 2021, c. 25, s. 157 90, 2021, c. 25, s. 158 90.1, 2021, c. 25, s. 159 90.2, 2021, c. 25, s. 159 90.3, 2021, c. 25, s. 159 90.4, 2021, c. 25, s. 159 90.5, 2021, c. 25, s. 159 90.6, 2021, c. 25, s. 159</p>

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c. P-39.1	<p>Act respecting the protection of personal information in the private sector — <i>Cont'd</i></p> <p>90.7, 2021, c. 25, s. 159 90.8, 2021, c. 25, s. 159 90.9, 2021, c. 25, s. 159 90.10, 2021, c. 25, s. 159 90.11, 2021, c. 25, s. 159 90.12, 2021, c. 25, s. 159 90.13, 2021, c. 25, s. 159 90.14, 2021, c. 25, s. 159 90.15, 2021, c. 25, s. 159 90.16, 2021, c. 25, s. 159 90.17, 2021, c. 25, s. 159 91, 2021, c. 25, s. 160 92, 2021, c. 25, s. 160 92.1, 2021, c. 25, s. 160 92.2, 2021, c. 25, s. 160 92.3, 2021, c. 25, s. 160 93.1, 2021, c. 25, s. 161</p>
c. P-41.1	<p>Act respecting the preservation of agricultural land and agricultural activities</p> <p>1, 2021, c. 35, s. 72 1.1, 2021, c. 35, s. 73 3, 2021, c. 35, s. 74 12, 2021, c. 35, s. 75 15, 2021, c. 35, s. 76 31.1, 2021, c. 35, s. 77 62, 2021, c. 35, s. 78 65, 2021, c. 35, s. 79 65.0.1, 2021, c. 35, s. 80 65.1, 2021, c. 35, s. 81 66, 2021, c. 35, s. 82 66.1, 2021, c. 35, s. 83 79.1, 2021, c. 7, s. 78 79.2.3.1, 2021, c. 35, s. 84 80, 2021, c. 35, s. 85 96.1, 2021, c. 35, s. 86 105.2, 2021, c. 35, s. 87 105.3, 2021, c. 35, s. 87</p>
c. P-42	<p>Animal Health Protection Act</p> <p>11.3, 2021, c. 25, s. 162 22.4, 2021, c. 25, s. 163</p>
c. P-44.1	<p>Act respecting the legal publicity of enterprises</p> <p>0.1, 2021, c. 19, s. 1 0.2, 2021, c. 19, s. 1 0.3, 2021, c. 19, s. 1 0.4, 2021, c. 19, s. 1 0.5, 2021, c. 19, s. 1 0.6, 2021, c. 19, s. 1 0.7, 2021, c. 19, s. 1 3, 2021, c. 19, s. 2 18, Ab. 2021, c. 19, s. 3 21, 2021, c. 35, s. 88 26, 2021, c. 19, s. 4 27, 2021, c. 19, s. 5 31, Ab. 2021, c. 19, s. 6 32, 2021, c. 19, s. 7 33, 2021, c. 19, s. 8 34, 2021, c. 19, s. 9 35, 2021, c. 19, s. 10 35.2, 2021, c. 19, s. 11</p>

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c. P-44.1	<p>Act respecting the legal publicity of enterprises — <i>Cont'd</i></p> <p>39.1, 2021, c. 19, s. 12 41, 2021, c. 19, s. 13; 2021, c. 35, s. 89 45, 2021, c. 19, s. 13 46, 2021, c. 19, s. 13 68.1, 2021, c. 19, s. 14 73.1, 2021, c. 19, s. 15 98, 2021, c. 19, s. 16 99.1, 2021, c. 19, s. 17 101, 2021, c. 19, s. 18; 2021, c. 25, s. 164 102, Ab. 2021, c. 19, s. 19 106, 2021, c. 19, s. 20 121, 2021, c. 19, s. 21; 2021, c. 25, s. 165 123, 2021, c. 19, s. 22 148, 2021, c. 19, s. 23 149, Ab. 2021, c. 19, s. 24 150, 2021, c. 19, s. 25</p>
c. Q-2	<p>Environment Quality Act</p> <p>2.1, Ab. 2021, c. 7, s. 79 24, 2021, c. 7, s. 80 25, 2021, c. 7, s. 81 26, 2021, c. 7, s. 82 31.0.3, 2021, c. 1, s. 55; 2021, c. 7, s. 83 31.9, 2021, c. 7, s. 84 31.51, 2021, c. 35, s. 90 46.0.1, 2021, c. 7, s. 86 46.0.2, 2021, c. 7, s. 87 46.0.2.1, 2021, c. 7, s. 88 46.0.2.2, 2021, c. 7, s. 88 46.0.2.3, 2021, c. 7, s. 88 46.0.4, 2021, c. 7, s. 89 46.0.12, 2021, c. 7, s. 90; (<i>renumbered 46.0.22</i>) 2021, c. 7, s. 90 46.0.13, 2021, c. 7, s. 91 46.0.14, 2021, c. 7, s. 91 46.0.15, 2021, c. 7, s. 91 46.0.16, 2021, c. 7, s. 91 46.0.17, 2021, c. 7, s. 91 46.0.18, 2021, c. 7, s. 91 46.0.19, 2021, c. 7, s. 91 46.0.20, 2021, c. 7, s. 91 46.0.21, 2021, c. 7, s. 91 46.0.22, 2021, c. 24, s. 117 53.3, 2021, c. 5, s. 1 53.24, 2021, c. 5, s. 2 53.30, 2021, c. 5, s. 3 53.30.1, 2021, c. 5, s. 4 53.30.2, 2021, c. 5, s. 4 53.30.3, 2021, c. 5, s. 4 53.30.4, 2021, c. 5, s. 4 53.31, 2021, c. 5, s. 5 53.31.0.1, 2021, c. 5, s. 6 53.31.0.2, 2021, c. 5, s. 6 53.31.1, Ab. 2021, c. 5, s. 7 53.31.2, Ab. 2021, c. 5, s. 7 53.31.3, Ab. 2021, c. 5, s. 7 53.31.4, Ab. 2021, c. 5, s. 7 53.31.5, Ab. 2021, c. 5, s. 7 53.31.6, Ab. 2021, c. 5, s. 7 53.31.9, Ab. 2021, c. 5, s. 7 53.31.10, Ab. 2021, c. 5, s. 7 53.31.11, Ab. 2021, c. 5, s. 7 53.31.12, Ab. 2021, c. 5, s. 7</p>

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c. Q-2	<p>Environment Quality Act — <i>Cont'd</i></p> <p>53.31.12.1, Ab. 2021, c. 5, s. 7 53.31.13, Ab. 2021, c. 5, s. 7 53.31.14, Ab. 2021, c. 5, s. 7 53.31.15, Ab. 2021, c. 5, s. 7 53.31.16, Ab. 2021, c. 5, s. 7 53.31.17, Ab. 2021, c. 5, s. 7 53.31.18, Ab. 2021, c. 5, s. 7 53.31.19, Ab. 2021, c. 5, s. 7 53.31.20, Ab. 2021, c. 5, s. 7 115.24, 2021, c. 5, s. 8 115.26, 2021, c. 5, s. 9 115.29, 2021, c. 5, s. 10 115.30, 2021, c. 5, s. 11 115.32, 2021, c. 5, s. 12 118.3.3, 2021, c. 7, s. 92 118.6, 2021, c. 35, s. 91 118.7.1, 2021, c. 35, s. 92</p>
c. R-5	<p>Act respecting the Régie de l'assurance maladie du Québec</p> <p>2, 2021, c. 25, s. 166 33, 2021, c. 14, s. 212; 2021, c. 36, s. 181 34.1.0.4, 2021, c. 36, s. 182 34.1.5, 2021, c. 14, s. 213 34.1.12, 2021, c. 14, s. 214 34.1.18.1, 2021, c. 14, s. 215 34.1.18.2, 2021, c. 14, s. 215 37.1, 2021, c. 36, s. 183 37.4, 2021, c. 14, s. 216 37.6, 2021, c. 36, s. 184 37.7, 2021, c. 14, s. 217</p>
c. R-6.01	<p>Act respecting the Régie de l'énergie</p> <p>2, 2021, c. 28, s. 6 72, 2021, c. 28, s. 7 112, 2021, c. 28, s. 8</p>
c. R-8.2	<p>Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors</p> <p>Sched. C, 2021, c. 3, s. 74</p>
c. R-9	<p>Act respecting the Québec Pension Plan</p> <p>1, 2021, c. 36, s. 185 59.2, 2021, c. 14, s. 218 66, 2021, c. 36, s. 186 78.2, 2021, c. 14, s. 219</p>
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services</p> <p>18, 2021, c. 13, s. 150</p>
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan</p> <p>21, 2021, c. 13, s. 151 223, 2021, c. 25, s. 167 Sched. I, 2021, c. 3, s. 75; 2021, c. 27, s. 236</p>
c. R-11	<p>Act respecting the Teachers Pension Plan</p> <p>18, 2021, c. 13, s. 152</p>
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c. R-17.0.1	Voluntary Retirement Savings Plans Act 42 , 2021, c. 34, s. 124 139 , Ab. 2021, c. 34, s. 125
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c. S-2.1	Act respecting occupational health and safety 1 , 2021, c. 27, s. 122 2 , 2021, c. 27, s. 233 3 , 2021, c. 27, ss. 123, 233 4 , 2021, c. 27, s. 233 5.1 , 2021, c. 27, s. 124 9 , 2021, c. 27, s. 233 10 , 2021, c. 27, s. 125 12 , 2021, c. 27, s. 233 13 , 2021, c. 27, s. 233 18 , 2021, c. 27, s. 233 19 , 2021, c. 27, s. 126 27 , 2021, c. 27, s. 127 29 , 2021, c. 27, s. 128 32 , 2021, c. 27, s. 129 33 , 2021, c. 27, s. 130 34 , 2021, c. 27, s. 131 37 , 2021, c. 27, s. 132 40 , 2021, c. 27, s. 133 40.1 , 2021, c. 27, s. 134 42.1 , 2021, c. 27, s. 135 46 , 2021, c. 27, s. 136 48.1 , 2021, c. 27, s. 137 48.2 , 2021, c. 27, s. 137 49 , 2021, c. 27, s. 138 49.1 , 2021, c. 27, s. 233 51 , 2021, c. 27, s. 139 51.1.1 , 2021, c. 27, s. 140 51.2 , 2021, c. 27, s. 233 52 , 2021, c. 27, s. 141 56 , 2021, c. 27, s. 142 58 , 2021, c. 27, s. 143 58.1 , 2021, c. 27, s. 143 59 , 2021, c. 27, s. 144 60 , 2021, c. 27, s. 145 61 , 2021, c. 27, s. 146 61.1 , 2021, c. 27, s. 147 61.2 , 2021, c. 27, s. 147 62 , 2021, c. 27, s. 148 62.4 , 2021, c. 27, s. 149 68 , 2021, c. 27, s. 150 68.1 , 2021, c. 27, s. 150 68.2 , 2021, c. 27, s. 150 69 , 2021, c. 27, s. 150 70 , 2021, c. 27, s. 150 71 , 2021, c. 27, s. 151 72 , 2021, c. 27, s. 152 74 , 2021, c. 27, s. 153

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c. S-4.2	Act respecting health services and social services 19 , 2021, c. 13, s. 155; 2021, c. 22, s. 24 19.2 , 2021, c. 15, s. 78; 2021, c. 25, s. 170 19.3 , 2021, c. 15, s. 79 520.2 , 2021, c. 33, s. 39
c. S-5	Act respecting health services and social services for Cree Native persons 7 , 2021, c. 25, s. 171
c. S-8	Act respecting the Société d'habitation du Québec 3 , 2021, c. 7, s. 94 3.1 , 2021, c. 7, s. 95 3.2 , 2021, c. 7, s. 96 51 , 2021, c. 7, s. 97 56.4 , 2021, c. 7, s. 98 57 , 2021, c. 7, s. 99 58.8 , 2021, c. 7, s. 100 68.16 , 2021, c. 7, s. 101 86 , 2021, c. 7, s. 102
c. S-13.01	Act respecting the Société des établissements de plein air du Québec 40 , Ab. 2021, c. 11, s. 42
c. S-16.001	Act respecting the Société du parc industriel et portuaire de Bécancour 50 , Ab. 2021, c. 11, s. 43
c. S-16.011	Act respecting the Société du Plan Nord 94 , 2021, c. 11, s. 44
c. S-29.02	Trust Companies and Savings Companies Act 134 , 2021, c. 34, s. 127 157 , 2021, c. 34, s. 128 158 , 2021, c. 34, s. 129 239 , 2021, c. 34, s. 130 256 , 2021, c. 34, s. 131 257 , 2021, c. 34, s. 132 258 , 2021, c. 34, s. 133
c. S-30.01	Act respecting public transit authorities 92.3 , 2021, c. 35, s. 93 95 , 2021, c. 7, s. 103; 2021, c. 35, s. 94 95.1.1 , 2021, c. 7, s. 104 96.3 , 2021, c. 35, s. 95 97 , 2021, c. 7, s. 105 99 , 2021, c. 7, s. 106 99.0.0.1 , 2021, c. 7, s. 107 103.0.1 , 2021, c. 7, s. 108 103.2.0.1 , 2021, c. 7, s. 109 104 , 2021, c. 33, s. 45 108.1.0.1 , 2021, c. 7, s. 110
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c. S-32.0001	Act respecting end-of-life care 29 , 2021, c. 23, s. 9
c. S-37.01	Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers <i>(Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies)</i> Title , 2021, c. 15, s. 95 1.1 , Ab. 2021, c. 15, s. 96
c. S-40.1	Act respecting the Québec correctional system 19 , 2021, c. 13, s. 175 56 , 2021, c. 13, s. 175 61 , 2021, c. 13, s. 175 155 , 2021, c. 13, s. 175 173 , 2021, c. 13, s. 175 174 , 2021, c. 13, s. 175 175 , 2021, c. 13, s. 175 175.1 , 2021, c. 13, s. 175 176 , 2021, c. 13, s. 175
c. T-0.1	Act respecting the Québec sales tax 1 , 2021, c. 14, s. 220; 2021, c. 18, s. 173 17 , 2021, c. 18, s. 174 18 , 2021, c. 14, s. 221; 2021, c. 18, s. 175 18.0.1 , 2021, c. 18, s. 176 22.6 , 2021, c. 14, s. 222 23 , 2021, c. 18, s. 177 42.0.22 , 2021, c. 36, s. 187 42.0.24 , 2021, c. 36, s. 188 81 , 2021, c. 14, s. 223; 2021, c. 36, s. 189 114.4 , 2021, c. 14, s. 224 139 , 2021, c. 18, s. 178 167 , 2021, c. 18, s. 179 167.1 , 2021, c. 18, s. 180 174 , 2021, c. 14, s. 225 175 , 2021, c. 14, s. 226 183 , 2021, c. 14, s. 227; 2021, c. 18, s. 181 198.7 , 2021, c. 36, s. 190 199.0.2 , Ab. 2021, c. 18, s. 182 199.0.3 , Ab. 2021, c. 18, s. 182 247 , 2021, c. 18, s. 183 248 , 2021, c. 18, s. 184 296.1 , 2021, c. 18, s. 185 327.1 , 2021, c. 14, s. 228 327.2 , 2021, c. 14, s. 228 327.2.1 , 2021, c. 14, s. 229 327.2.2 , 2021, c. 18, s. 186 327.3 , 2021, c. 14, s. 230 327.4 , 2021, c. 14, s. 230 327.5 , 2021, c. 14, s. 230 327.6 , 2021, c. 14, s. 231 327.6.1 , 2021, c. 14, s. 232 327.6.2 , 2021, c. 14, s. 232 327.6.3 , 2021, c. 14, s. 232 327.6.4 , 2021, c. 14, s. 232 327.6.5 , 2021, c. 14, s. 232 327.7 , 2021, c. 14, s. 233 346.1 , 2021, c. 18, s. 187 350.63 , 2021, c. 18, s. 189 350.64 , 2021, c. 15, s. 16 350.66 , 2021, c. 18, s. 190

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c. T-0.1	<p>Act respecting the Québec sales tax — <i>Cont'd</i></p> <p>541.59, 2021, c. 18, s. 225 541.60, Ab. 2021, c. 18, s. 226 541.61, Ab. 2021, c. 18, s. 226 541.62, Ab. 2021, c. 18, s. 226 541.63, Ab. 2021, c. 18, s. 227 541.64, Ab. 2021, c. 18, s. 227 541.65, 2021, c. 18, s. 228 541.67, Ab. 2021, c. 18, s. 229 541.68, 2021, c. 18, s. 230 677, 2021, c. 14, s. 238; 2021, c. 15, s. 18; 2021, c. 18, s. 231; 2021, c. 36, s. 192</p>
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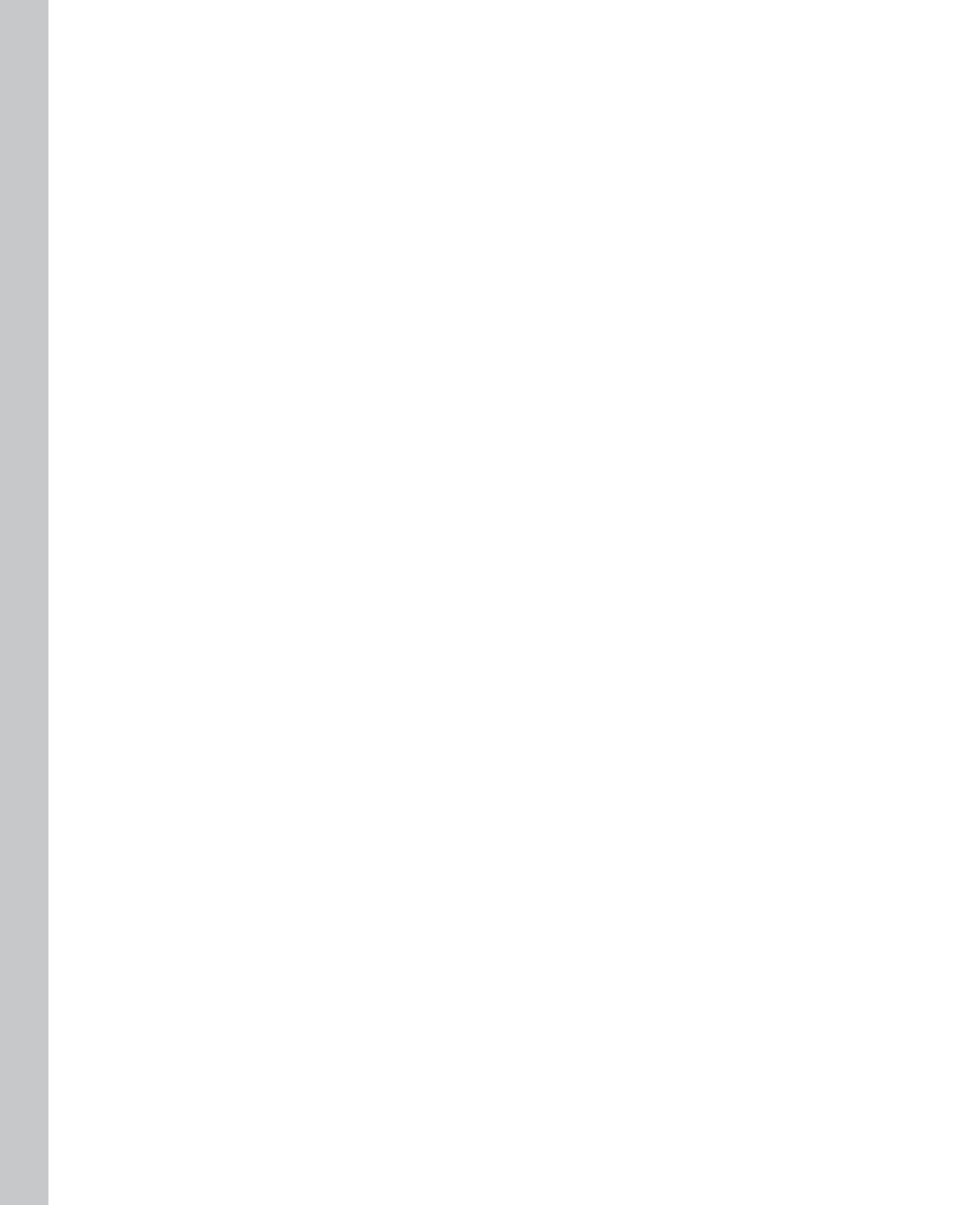
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c. T-16	Courts of Justice Act — <i>Cont'd</i> 93 , 2021, c. 32, s. 6 162.1 , 2021, c. 32, s. 7 165.1 , 2021, c. 32, s. 8 257 , 2021, c. 32, s. 9 259.1 , 2021, c. 32, s. 10
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2019, c. 14	Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 549 , 2021, c. 18, s. 232

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Reference	Title Amendments
2019, c. 30	Act to ensure the implementation of certain measures of the 2020–2024 partnership agreement between the Gouvernement du Québec and the municipalities 5 , Ab. 2021, c. 31, s. 127 6 , Ab. 2021, c. 31, s. 127
2020, c. 2	Act mainly to establish the Centre d'acquisitions gouvernementales and Infrastructures technologiques Québec 89 , 2021, c. 11, s. 45
2020, c. 10	Act respecting the Société de développement et de mise en valeur du Parc olympique 36 , Ab. 2021, c. 15, s. 89
2020, c. 21	Credit Assessment Agents Act 108 , 2021, c. 25, s. 172; 2021, c. 34, s. 135 111 , Ab. 2021, c. 25, s. 173
2021, c. 3	Act respecting the Institut de technologie agroalimentaire du Québec 87 , 2021, c. 11, s. 38
2021, c. 10	Act to amend the Cultural Heritage Act and other legislative provisions 138 , 2021, c. 35, s. 98
2021, c. 14	Act to give effect to fiscal measures announced in the Budget Speech delivered on 10 March 2020 and to certain other measures 201 , 2021, c. 36, s. 194
2021, c. 22	Act to amend the Act respecting the governance and management of the information resources of public bodies and government enterprises and other legislative provisions 26 , 2021, c. 33, s. 44

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**TABLE OF GENERAL AMENDMENTS
TO PUBLIC ACTS IN 2021**

The entries below are references to legislative provisions passed in 2021 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
Act respecting the Institut de technologie agroalimentaire du Québec	2021, c. 3, s. 80 (Bill 77)
Act to amend the Public Service Act and other provisions	2021, c. 11, s. 49 (Bill 60)
Act to assist persons who are victims of criminal offences and to facilitate their recovery	2021, c. 13, s. 174 (Bill 84)
Act respecting mainly the implementation of certain provisions of the Budget Speech of 10 March 2020	2021, c. 15, ss. 76, 80 (Bill 82)
Act to recognize the Royal Military College Saint-Jean as an educational institution at the university level	2021, c. 20, s. 8 (Bill 93)
Act to modernize the occupational health and safety regime	2021, c. 27, s. 233 (Bill 59)
Act to amend the Act respecting energy efficiency and energy conservation standards for certain electrical or hydrocarbon-fuelled appliances	2021, c. 28, ss. 5, 11 (Bill 97)
Act to amend mainly the Food Products Act	2021, c. 29, s. 47 (Bill 99)
Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions	2021, c. 31, s. 132 (Bill 49)
Act to enact the Act respecting the Ministère de la Cybersécurité et du Numérique and to amend other provisions	2021, c. 33, s. 31 (Bill 6)



**ANNUAL STATUTE / STATUTE INCLUDED IN THE COMPILATION
OF QUÉBEC LAWS AND REGULATIONS
TABLE OF CONCORDANCE**

Annual Statute	Statute included in the Compilation of Québec Laws and Regulations
2021, chapter 3	chapter I-13.012
2021, chapter 13	chapter P-9.2.1
2021, chapter 16	chapter C-37.4
2021, chapter 17	chapter D-9.1.01
2021, chapter 30	chapter H-1.01
2021, chapter 32	chapter T-15.2
2021, chapter 33, s. 1	chapter M-17.1.1



**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS BEEN DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2021**

Reference	Title Date of coming into force
1964	An Act respecting the Revised Statutes, 1964 1965-09-09
1965, c. 10	An Act to amend the Territorial Division Act 1966-04-18 ss. 1-78
1965, c. 11	An Act to amend the Legislature Act and the Executive Power Act 1966-04-18 s. 1
1965, c. 17	An Act to amend the Courts of Justice Act 1966-09-01 ss. 1-4, 22, 26-41
1965, c. 51	An Act to amend the Professional Syndicates Act 1965-11-01 ss. 3, 4
1965, c. 59	Blind Persons Allowances Act 1966-02-14 ss. 1-22
1965, c. 60	Disabled Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 61	Aged Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 67	An Act to amend the Education Act 1966-05-15 s. 10
1965, c. 80	Code of Civil Procedure 1966-09-01 ss. 1-951
1966-67, c. 18	An Act to amend the Courts of Justice Act 1968-03-11 ss. 2, 3
1966-67, c. 21	An Act to amend the Liquor Board Act 1968-03-01 ss. 1, 4, 5, 7, 9-11, 12 (par. a), 13-16, 19-22, 24, 26
1966-67, c. 24	Quebec National Library Act 1968-01-01 ss. 1-16
1966-67, c. 61	An Act to again amend the Education Act 1970-09-15 s. 1
1966-67, c. 72	Financial Institutions, Companies and Cooperatives Department Act 1968-05-28 ss. 1-24
1966-67, c. 73	Quebec Deposit Insurance Act 1970-07-01 ss. 23, 24, 29, 33
1968, c. 42	An Act to amend the Animal Health Protection Act 1972-01-01 s. 1

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Reference	Title Date of coming into force
1968, c. 48	An Act to establish the Office for the Prevention and Treatment of Alcoholism and other Toxicomanias 1970-05-01 ss. 1-17
1968, c. 67	Private Education Act 1969-07-02 ss. 9, 15, 23, 73
1968, c. 82	An Act respecting civil marriage 1969-04-01 ss. 1-15
1969, c. 21	Probation and Houses of Detention Act 1973-10-01 s. 17
1969, c. 51	Manpower Vocational Training and Qualification Act 1971-01-01 ss. 64-95, 99 1971-03-06 ss. 59-61
1969, c. 58	Wild-life Conservation Act 1970-06-15 ss. 1-83
1969, c. 59	An Act to amend the Hotels Act 1975-05-07 ss. 1-9
1969, c. 61	Stuffing and Upholstered and Stuffed Articles Act 1973-01-01 ss. 1-38
1969, c. 63	Social Aid Act 1970-09-10 Div. V, ss. 30-41, 65 1970-11-01 Div. I, II, III, IV, VI, VII, VIII, IX, except ss. 58, 59 1972-05-01 s. 60
1969, c. 67	An Act to amend the Education Act 1970-03-31 ss. 1-9
1970, c. 10	An Act to again amend the Courts of Justice Act 1971-10-30 ss. 1, 2
1970, c. 27	An Act to amend the Mining Act 1971-12-01 ss. 11-18, 20-23, 32
1971, c. 20	Québec Liquor Corporation Act 1993-09-30 s. 25 (3 rd par.), date from which a beer distributor's permit may be issued
1971, c. 33	Petroleum Products Trade Act 1973-01-01 ss. 1-29, 36 1974-05-01 ss. 30-35
1971, c. 47	An Act to amend the Health Insurance Act and the Health Insurance Board Act 1972-05-23 s. 3 1972-08-01 ss. 1, 2, 9-17, exceptions excluded 1974-01-01 ss. 1 (par. <i>f</i> (part)), 2 (2 nd par. (par. <i>b</i>)), 16 (part) 1974-05-01 s. 15 (par. <i>a</i> , subpar. <i>c</i> ¹)

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Reference	Title Date of coming into force
1971, c. 48	An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168
1971, c. 50	Real Estate Assessment Act 1972-10-15 s. 129 1972-11-30 ss. 130, 132
1971, c. 81	Public Curatorship Act 1972-06-01 ss. 1-48
1972, c. 4	An Act to amend the Territorial Division Act 1973-09-25 ss. 1, 2
1972, c. 14	Legal Aid Act 1973-06-04 ss. 2-10, 22 (par. <i>a, j</i>), 24-28, 50-55, 57, 58, 60, 62-79, 82, 83, 91-94
1972, c. 42	Public Health Protection Act 1974-04-17 ss. 25-35
1972, c. 49	Environment Quality Act 1975-01-22 ss. 54-56, 58, 59, 64, 66, 67 1984-05-16 s. 45
1972, c. 52	An Act respecting the General Investment Corporation of Québec 1973-04-27 ss. 4, 6-9, 12-14
1972, c. 53	An Act to amend the Québec Pension Plan 1973-05-01 ss. 4-8, 66, 68
1972, c. 55	Transport Act 1973-05-24 ss. 52-73, 182, 183 (par. <i>b</i>) 1973-07-09 ss. 98, 101 (part), 102 1973-07-18 s. 101 (part) 1974-05-13 ss. 101 (part), 125 1974-05-27 s. 101 (part) 1974-08-14 ss. 99, 100
1973, c. 26	An Act to amend the Animal Health Protection Act 1987-07-01 s. 31
1973, c. 30	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1974-01-01 s. 15 1975-05-07 s. 17 1975-06-11 ss. 1 (par. <i>a</i>), 2 (par. <i>d</i>), 3-5, 8, 13 (par. <i>e</i>)
1973, c. 37	An Act to amend the Transport Act 1973-08-06 s. 4
1973, c. 38	Expropriation Act 1975-06-19 ss. 68-87, 143, 144, 145 1976-04-01 ss. 34-44, 48-66, 88, 92, 98, 99, 103, 104, 110-112, 114-117, 121, 136, 139-142

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Reference	Title Date of coming into force
1973, c. 43	Professional Code 1974-09-01 s. 101 1974-10-27 ss. 241-244 1975-02-12 ss. 239, 240
1973, c. 46	Medical Act 1974-09-01 s. 37 (1 st par.)
1973, c. 50	Denturologists Act 1974-06-01 ss. 1-19
1973, c. 54	Hearing-aid Acousticians Act 1974-10-21 s. 17
1973, c. 55	Podiatry Act 1974-10-21 s. 19
1973, c. 56	Chiropractic Act 1974-10-21 s. 15
1974, c. 6	Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39
1974, c. 10	An Act to amend the Civil Service Superannuation Plan 1977-07-01 ss. 2, 4, 5, 6 (s. 16 <i>c</i>), 11, 14, 16, 17 (s. 52 <i>a</i>), 26
1974, c. 13	Bailiffs Act 1975-09-20 ss. 2-21, 26-34, 36, 38
1974, c. 14	An Act to amend the Liquor Permit Control Commission Act 1975-05-26 s. 59 1975-07-01 ss. 1, 8-10, 12, 13 (par. <i>a</i>), 16, 18-22, 23 (par. <i>a</i> , <i>d</i>), 24 (par. <i>c</i>), 30, 32, 39, 40, 56, 64-67, 73, 75, 82
1974, c. 15	Intergovernmental Affairs Department Act 1976-06-01 s. 21
1974, c. 31	Crop Insurance Act 1977-04-15 ss. 23 (1 st par.), 30, 31, 34, 35, 37, 43, 44 (4 th , 5 th par.) 1977-05-18 ss. 32, 33, 36, 38-42, 45 1977-10-19 s. 44 (1 st , 2 nd , 3 rd par.)
1974, c. 33	An Act to amend the Act to promote credit to farm producers 1975-06-01 ss. 1-13
1974, c. 35	Agricultural Products and Food Act 1975-07-15 ss. 1-5, 6 (except 1 st par. (par. <i>b</i>)), 7-42, 44-53
1974, c. 39	Social Affairs Commission Act 1975-08-01 ss. 1-74

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Reference	Title Date of coming into force
1974, c. 40	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1975-04-11 s. 15 (par. <i>j</i> , except “or research scholarships”, par. <i>k</i>) 1975-05-07 s. 21 1975-06-11 s. 5 1975-07-16 ss. 15 (par. <i>j</i> , “or research scholarships”), 18 1979-04-04 s. 4
1974, c. 42	An Act to amend the Act respecting health services and social services 1980-11-04 s. 66
1974, c. 53	Travel Agents Act 1975-04-30 ss. 1-43
1974, c. 59	An Act respecting the protection of children subject to ill-treatment 1975-04-11 ss. 1 (ss. 14 <i>a</i> -14 <i>g</i> , 14 <i>i</i>), 2-4 1975-10-04 s. 1 (ss. 14 <i>h</i> , 14 <i>j</i> -14 <i>q</i>)
1974, c. 61	An Act to amend the Transport Act 1974-08-14 ss. 1, 2, 4-11 1974-08-28 s. 3
1974, c. 63	An Act to amend the Teachers Pension Plan 1975-07-01 ss. 1 (par. <i>b</i>), 3, 5, 9, 10
1974, c. 67	An Act to amend the Trust Companies Act 1975-09-24 ss. 4, 8
1974, c. 70	An Act respecting insurance 1976-10-20 ss. 1-274, 276-336, 340-481 1979-11-21 s. 275
1975, c. 6	Charter of human rights and freedoms 1976-06-28 ss. 1-56, 66-89, 91-96
1975, c. 7	An Act to amend the Territorial Division Act 1980-01-01 ss. 1-23
1975, c. 12	An Act to constitute the “Société québécoise d’information juridique” 1976-04-01 ss. 1-26
1975, c. 45	An Act to amend the Transport Act and other legislation 1976-05-03 ss. 7, 37 1976-08-04 s. 30
1975, c. 50	An Act to amend the Construction Industry Labour Relations Act 1976-09-15 s. 3 (ss. 32 <i>m</i> , 32 <i>n</i>)
1975, c. 58	An Act to repeal the Health Units Act 1976-04-01 s. 1
1976, c. 22	An Act to amend the Petroleum Products Trade Act 1987-06-10 ss. 1-8

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Reference	Title Date of coming into force
1976, c. 46	An Act approving the Agreement concerning James Bay and Northern Québec 1977-10-31 ss. 2 (par. 1-5, 7), 3, 4, 5
1976, c. 51	An Act to prolong and amend the Act to promote conciliation between lessees and property-owners 1977-04-01 ss. 2, 3, 8, 10, 11
1976, c. 58	An Act respecting the city of Hull 1981-08-19 ss. 1, 2
1977, c. 20	Youth Protection Act 1979-01-15 ss. 2-11, 23-27, 30, 32-137, 140, 146, 147, 150-153, 155
1977, c. 52	An Act to amend the Cities and Towns Act 1978-08-01 ss. 21, 22
1977, c. 53	An Act to amend the Municipal Code 1978-08-01 s. 37
1977, c. 55	An Act to amend the Environment Quality Act 1984-05-16 ss. 1, 2
1977, c. 60	An Act to facilitate conversion to the international system of units (SI) and to other customary units 1983-11-01 ss. 16, 18, 19
1977, c. 62	An Act to amend the Charter of the Québec Deposit and Investment Fund 1979-04-11 ss. 4, 5, 8-11
1977, c. 68	Automobile Insurance Act 1978-07-05 ss. 140, 236
1978, c. 7	An Act to secure the handicapped in the exercise of their rights 1979-08-01 s. 92 1980-11-15 ss. 68, 69, 70 (2 nd par.) 1983-01-01 s. 63
1978, c. 9	Consumer Protection Act 1979-04-04 ss. 1 (subpar. <i>i, j, l, p</i>), 291-299, 301-304, 350-352, 362 (2 nd , 3 rd par.), 363 1980-04-30 ss. 1 (subpar. <i>a-h, k, m-o</i>), 2-5, 6 (par. <i>a, b</i>), 7-155, 156 (subpar. <i>a-g, i</i>), 157-222, 224-245, 247-255, 257-290, 300, 305-307, 309-349, 353-361, 362 (1 st par.) 1981-03-01 ss. 256, 308 1982-06-02 s. 223
1978, c. 18	An Act respecting certain legislative provisions 1979-04-04 ss. 28, 29, 31, 32, 36, 37 1979-05-09 ss. 14, 15
1978, c. 22	An Act to promote the parole of inmates and to amend the Probation and Houses of Detention Act 1979-04-04 ss. 19-48, 51, 52, 54 1979-05-09 ss. 55, 56

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Reference	Title Date of coming into force
1978, c. 36	An Act respecting lotteries, racing, publicity contests and amusement machines 1980-07-30 ss. 20 (part), 23 (part), 24-26, 27 (part), 28 (part), 29, 30, 31 (2 nd par.), 34 (part), 36 (part), 38-44, 45 (part), 46, 53 (part), 56, 57, 67 (part), 70 (part), 73, 77 (part), 125 (part)
1978, c. 54	An Act to amend the Electricians and Electrical Installations Act and the Building Contractors Vocational Qualifications Act 1979-03-01 ss. 1-23, 35 1980-04-01 ss. 24-34
1978, c. 55	An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act 1980-04-01
1978, c. 56	An Act to amend the Stationary Enginemmen Act 1981-09-01
1978, c. 57	An Act to amend the Workmen's Compensation Act and other legislation 1981-01-01 s. 67 1981-03-11 s. 24
1978, c. 64	An Act to amend the Environment Quality Act 1984-05-16 s. 18
1978, c. 66	An Act to amend the Charter of the General Investment Corporation of Québec 1979-08-15 s. 5
1978, c. 75	An Act to amend the Highway Code 1979-09-17 ss. 2, 3, 5, 7
1978, c. 98	An Act approving the Northeastern Québec Agreement 1979-07-04 ss. 2 (par. 1-5, 7), 3, 4
1979, c. 1	An Act to amend the Health Insurance Act and other legislation 1982-03-24 s. 40 (par. <i>a</i> , <i>b</i>)
1979, c. 17	An Act to amend the Adoption Act 1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (1 st par., subpar. <i>f</i>)) 1981-04-15 s. 3 (s. 37.2)
1979, c. 25	An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation 1981-09-10 ss. 105 (s. 31 <i>i</i> (2 nd par.)), 111-114, 116-119, 122-128, 131-139, 142, 145 (ss. 763-765, 790, 792) 1985-07-01 s. 145 (ss. 766-779, 782-789, 791, 793, 794)
1979, c. 27	An Act to amend the Maritime Fisheries Credit Act 1980-03-13 ss. 1-4
1979, c. 31	An Act to amend the Companies Act and other legislation 1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. <i>a</i>), 38, 39, 45-47

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Reference	Title Date of coming into force
1979, c. 45	An Act respecting labour standards 1980-04-16 ss. 1-4, 5 (par. 1-3), 6-28, 29 (par. 1-3, 5), 30-38, 39 (par. 1-5, 8-12), 40-69, 71-74, 76, 77 (part), 78-111, 113-135, 139-171 1981-04-01 s. 75
1979, c. 48	An Act to establish the Régie du logement and to amend the Civil Code and other legislation 1980-03-15 s. 126 1980-07-01 ss. 4, 6, 7, 14, 85, 128 1980-10-01 ss. 1-3, 5, 8-13, 15-84, 86-125, 127, 129, 132-146
1979, c. 51	An Act respecting land use planning and development 1985-06-01 s. 261 (par. 4) 1985-09-01 s. 261 (par. 7) 1993-07-01 s. 261 (par. 6) 1995-01-01 s. 261 (par. 10)
1979, c. 56	Election Act 1980-07-10 ss. 1, 177-215, 220, 231, 232, 238, 239, 289-308, 313, 314 1980-08-15 ss. 2-176, 216-219, 221-230, 233-237, 240-288, 309-312
1979, c. 63	An Act respecting occupational health and safety 1981-01-01 s. 271 1981-01-01 ss. 9-51, 53-57, 62-67, 98-103, 127-136, 178-192, 194-197, 216-222, 227-246, 252, 265, 267, 273, 275, 278-282, 284-286, 289-301, 303-310, 313-324, 326 1981-02-25 ss. 110, 111, 247 (2 nd par.) 1982-05-26 ss. 58-61, 198-203 1982-12-01 ss. 52, 112-126 1983-10-22 ss. 68-86, 268, 327 1984-09-08 ss. 87-97
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster 1980-09-01 ss. 1-16, 18, 19 (1 st par.), 20-22, 24-44, 46, 48-60
1979, c. 67	An Act to amend the Police Act 1980-06-01 ss. 1-50
1979, c. 68	An Act respecting the development of Québec firms in the book industry 1981-02-12 ss. 1, 6-14, 38, 39, 48-50, 52 1981-06-01 ss. 2-5, 15-37, 40-47, 51, schedule
1979, c. 70	An Act respecting the collection of certain debts 1981-04-01 ss. 2-4, 45-63, 65-70 1981-07-01 ss. 1, 5-24, 26-44, 64
1979, c. 71	An Act respecting liquor permits 1980-06-01 ss. 2-24, 42 (par. 1), 64, 86 (1 st par. (subpar. 9), 2 nd par.), 114-118, 120 (par. 1), 121, 122, 128, 132 (par. 2, 4, 5), 133 (par. 3), 137, 141, 144, 146, 148, 149, 160, 163, 164, 165, 169, 170, 172, 173, 175, 176 1980-10-15 ss. 1, 25-41, 42 (par. 2), 43-47, 50, 51 (2 nd par.), 52-63, 65-85, 86 (1 st par. (subpar. 1-8, 10)), 87-113, 119, 120 (par. 2), 123-127, 130, 131, 132 (par. 1, 3 (part)), 133 (par. 2, 4), 134, 135 (part), 136, 138-140, 142, 143, 145, 147, 150-159, 161, 162, 166-168, 171, 174 1981-01-01 ss. 48, 49, 51 (1 st par.), 129, 132 (par. 3 (part)), 133 (par. 1), 135 (part)

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Reference	Title Date of coming into force
1979, c. 73	An Act to amend the Crop Insurance Act and the Act respecting farm income stabilization insurance 1981-01-21 ss. 1-22
1979, c. 75	An Act respecting pressure vessels, and other legislation 1980-04-01 ss. 1-38, 50-52
1979, c. 84	Grain Act 1981-02-01 ss. 1-66
1979, c. 85	An Act respecting child day care 1980-10-16 ss. 1-4, 7-31, 34-45, 74-76, 80-86, 88-96
1979, c. 86	An Act respecting safety in sports 1980-06-25 ss. 1-20, 22-25, 54-57, 71-74 1982-12-30 ss. 21, 26-30, 47-53, 58, 61-65 1987-06-23 ss. 32-38, 40-46, 59, 60, 66-69 1987-09-28 s. 70
1980, c. 11	An Act to amend various legislative provisions 1981-03-01 s. 113
1980, c. 18	An Act to amend the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan 1981-11-01 ss. 2, 3
1980, c. 27	An Act to amend the Act respecting the Société québécoise d'initiatives pétrolières 1981-04-01 ss. 1-9
1980, c. 29	An Act to amend the Forestry Credit Act 1981-07-09 ss. 1-3
1980, c. 32	An Act respecting the conservation of energy in buildings 1981-11-01 ss. 5, 16, 17 1983-02-01 ss. 1-4, 6-15, 18-26
1980, c. 39	An Act to establish a new Civil Code and to reform family law 1981-04-02 ss. 1 (Civil Code of Québec, aa. 407-422, 440-458, 460-524, 572-594, 633-659), 2-5, 7, 8, 10-32, 34-58, 61, 62, 65-67, 72, 74-79 1982-12-01 ss. 1 (Civil Code of Québec, aa. 406, 431-439, 459, 525-537, 556-559, 568, 570, 595-632), 6, 33, 59, 60, 64 (3 rd par.), 68, 69, 70 (2 nd par.), 71 (1 st par.), 73 1986-06-01 s. 1 (Civil Code of Québec, aa. 547, 549, 550)
1981, c. 2	An Act to amend the Youth Protection Act 1981-08-01 ss. 1-27
1981, c. 3	An Act to amend the Civil Service Act 1981-06-23 ss. 1, 2, 3 (s. 50 (subpar. <i>a</i> and <i>b</i>)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. <i>c</i>)
1981, c. 6	An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31

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Reference	Title Date of coming into force
1981, c. 7	Highway Safety Code 1981-11-01 ss. 58, 59, 143, 163-165, 273, 477-479, 510, 511, 562, 563, 568 1982-01-01 ss. 1-57, 60, 61, 63-66, 68, 70-94, 125-129, 132-162, 166-168, 172-179, 512-529, 533-550, 554-561, 564, 565 1982-04-01 ss. 118-124, 194-263, 265-272, 274-476, 482, 484, 486, 489-491, 498-503, 505-509 1982-06-01 ss. 95-117, 169-171, 180-193, 480, 481, 485, 487, 488, 492-497, 504, 530 (1 st par.), 531, 532, 551-553, 556 1983-01-01 s. 69 1984-03-14 ss. 62, 67 1985-07-01 s. 264
1981, c. 8	An Act to amend the Transport Act and other legislation 1981-09-01 ss. 1, 2 (par. 4, 5), 3, 6, 15, 18, 19, 21, 22, 24-28, 31-35, 38 1981-12-16 ss. 4, 20, 36, 37 1982-01-20 ss. 2 (par. 1, 3), 5, 7-11, 13, 14, 16, 17 1982-11-17 ss. 23, 30 1983-08-01 s. 29 (s. 80 (par. a, b)) 1984-01-01 s. 29 (s. 80 (par. c))
1981, c. 10	An Act respecting the Ministère de l'Habitation et de la Protection du consommateur 1981-07-22 s. 28 (2 nd par.)
1981, c. 20	An Act to amend the Civil Service Act 1982-01-08 ss. 1-9
1981, c. 22	An Act to amend various legislation in the field of health and social services 1982-03-24 ss. 1 (s. 2 (10 th par.)), 4, 8, 9, 14-20, 22, 23, 24 (par. 1, 3, 4, 6), 25-29, 33, 35, 36, 40, 42, 43 (ss. 18.1, 18.2, 18.5), 46, 52-55, 57, 59-82, 86-91, 94-96, 100, 102, 113 (3 rd par.), 116 1982-07-01 ss. 1 (s. 3 (9 th , 11 th par.)), 7, 10 1983-02-01 s. 49 1983-04-01 s. 21
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1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation 1982-01-13 ss. 1-15, 16 (part), 17-49, 162-167, 190-195, 201-204, 206 (1 st par.), 207-213, 216-218, 220-223 1982-03-01 ss. 50-52, 53 (par. 1, 2), 54-56, 61-99, 100 (2 nd par.), 104-117, 118 (1 st par.), 119-123, 124 (1 st par., 2 nd par. (par. 1, 2, 4, 5)), 125, 127 (1 st par.), 128, 129 (part), 130-161, 170-181, 189, 198-200, 214, 215 1984-04-01 ss. 53 (par. 3), 60, 100 (1 st par.), 101-103, 118 (2 nd par.) 1984-11-15 ss. 168 (part), 169

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Reference	Title Date of coming into force
1981, c. 32	An Act to amend the Act to establish the Régie du logement and to amend the Civil Code and other legislation 1982-02-17 ss. 2, 16 1982-06-09 ss. 10, 18
1982, c. 2	An Act to amend various legislative provisions respecting municipalities 1982-08-12 s. 121
1982, c. 8	An Act respecting the Société du Grand Théâtre de Québec 1982-07-01 ss. 1-41
1982, c. 9	An Act respecting the Société de la Place des Arts de Montréal 1982-07-01 ss. 1-43
1982, c. 13	An Act respecting public agricultural lands 1984-07-01 ss. 1-73
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure 1982-12-01 ss. 1, 3-28, 29 (Code of Civil Procedure, aa. 813-817.4, 818.1-819.4, 821-827.1), 30-41, 43-80, 81 (par. 1, 2), 83-87 1983-10-01 ss. 2, 42
1982, c. 26	Cooperatives Act 1983-03-30 ss. 328, 329 1983-06-08 ss. 244, 245, 271, 279, 282 1983-12-21 ss. 1-243, 246-270, 272-278, 280, 281, 283-327
1982, c. 27	An Act respecting the revocation of mining rights and amending the Mining Act 1982-09-15 ss. 1-15
1982, c. 29	An Act to promote the establishment of young farmers 1982-09-01 ss. 1-34
1982, c. 30	An Act respecting Access to documents held by public bodies and the Protection of personal information 1983-10-01 ss. 155-157, 168, 169, 178 1984-07-01 ss. 9-15, 17-68, 71-102, 122-130, 132-154, 158-167, 170-173, 175-177 1985-07-01 ss. 69, 70 1986-01-01 s. 16
1982, c. 31	An Act to amend certain legislation concerning the financing of political parties and concerning municipal elections 1982-06-30 ss. 1-59, 62-118 1982-10-10 ss. 60, 61
1982, c. 32	An Act to amend the Summary Convictions Act, the Code of Civil Procedure and other legislation 1982-06-23 ss. 64-69, 71, 72, 97, 99 1983-01-01 ss. 1-30 1983-04-01 s. 59
1982, c. 33	An Act to amend various legislation respecting pension plans 1982-08-18 ss. 1, 21, 30, 36 (s. 115), 40

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Reference	Title Date of coming into force
1982, c. 37	An Act to amend the Labour Code, the Code of Civil Procedure and other legislation 1982-06-30 ss. 20-26, 28, 29 1982-08-03 ss. 1, 4, 6 (ss. 111.0.15, 111.0.16, 111.0.18-111.0.26), 17, 27 1982-11-10 s. 6 (ss. 111.0.1-111.0.3, 111.0.5-111.0.7, 111.0.14) 1982-12-01 ss. 2, 3, 5, 6 (ss. 111.0.8-111.0.11, 111.0.13, 111.0.17), 16, 18, 19 1985-06-19 ss. 7-10, 13
1982, c. 38	An Act to amend various fiscal laws 1983-01-01 s. 23
1982, c. 40	An Act to amend the Act to preserve agricultural land 1982-07-01 ss. 1-15
1982, c. 48	Securities Act 1983-01-19 ss. 150, 160, 300, 301, 331-335, 348, 353, 354 1983-04-06 ss. 1-149, 151-159, 161-299, 302-330, 336-338, 340-347, 349-352 1983-12-21 s. 339
1982, c. 49	An Act to amend the Autoroutes Act and other legislation 1983-01-01 ss. 1-10, 12-23 1983-01-20 s. 11
1982, c. 50	An Act respecting the Ministère du Commerce extérieur 1983-01-12 ss. 1-22
1982, c. 51	An Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and amending various legislation respecting such plans 1983-01-01 ss. 45, 122
1982, c. 52	An Act respecting the Inspector General of Financial Institutions and amending various legislation 1983-04-01 ss. 1-30, 32-35, 37-43, 45-52, 56-233, 235-263, 266-273, Schedule I 1983-04-01 ss. 264, 265
1982, c. 54	An Act respecting the integration of the administration of the electoral system 1983-01-01 ss. 1-59
1982, c. 55	An Act respecting the transfer of property in stock 1984-07-03 ss. 1-6
1982, c. 58	An Act to amend various legislation 1983-04-01 s. 1 1983-12-21 s. 22 1984-01-18 ss. 75 (s. 178.0.2), 76 (s. 178.1) 1987-03-18 ss. 41, 42, 43
1982, c. 59	An Act to amend the Automobile Insurance Act and other legislation 1983-01-01 ss. 1-4, 5 (par. 1, 3), 12, 15, 19, 20, 24, 27-30, 48, 49, 54, 59-61, 63, 64, 66, 70-73 1983-03-01 ss. 31-35, 62, 67-69 1983-07-01 ss. 6-9, 10 (s. 26 (3 rd par.)), 13, 14, 16-18, 21, 23, 36 (par. 2) 1984-01-01 ss. 25, 26, 47, 53, 55, 56 1984-03-14 ss. 10 (s. 26 (2 nd par.)), 11, 38-41, 50, 52 1984-05-16 ss. 57, 58

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Reference	Title Date of coming into force
1982, c. 61	An Act to amend the Charter of human rights and freedoms 1983-10-01 ss. 1-4, 5 (s. 18.2), 6 (par. 1), 7-20, 21 (ss. 86.8-86.10), 22, 23, 28, 29, 31-35 1984-06-01 s. 5 (s. 18.1) 1985-06-26 ss. 21 (ss. 86.1, 86.2 (2 nd par.), 86.3-86.7), 24, 26, 27
1982, c. 62	An Act respecting the National Assembly 1983-02-09 ss. 33-36, 38, 40, 41, 42-56, 66, 74, 77-79, 116, 128-132, 133, 134, 136-139, 140, 155 (to the extent that it repeals ss. 14, 16, 27-33 and 37 of the Interpretation Act), 159, Schedule II 1983-05-04 ss. 86-115, 117-127, 147, 164 1983-05-18 ss. 57-65, 67-73, 75, 76, 80-85, 135, 141 (2 nd par.), 167 (1 st par.) 1989-06-07 ss. 37, 39, 155 to the extent that it repeals ss. 15, 20, 21, 23-26, 34-36
1983, c. 7	An Act to amend the Act to promote farm improvement 1983-06-08 ss. 1-6
1983, c. 8	An Act to amend the Act to promote credit to farm producers 1983-06-08 ss. 1-4, 6-8
1983, c. 10	An Act to amend the Deposit Insurance Act 1984-06-01 ss. 2-4, 28, 32 1991-12-01 s. 35
1983, c. 15	An Act to amend the Hydro-Québec Act and the Act respecting the exportation of electric power 1983-06-28 ss. 1-47
1983, c. 16	An Act to promote forest credit by private institutions 1984-06-30 ss. 1-71
1983, c. 20	An Act to amend certain fiscal legislation 1984-01-01 s. 5
1983, c. 21	An Act to amend the Expropriation Act, the Civil Code and the Act respecting the Communauté urbaine de Montréal 1983-10-01 ss. 8, 12, 14, 17, 19-34
1983, c. 23	An Act to promote the advancement of science and technology in Québec 1983-08-17 ss. 1-64, 98-101, 103-109, 111, 113 (s. 55 (par. 16, 18)), 114, 115, 127-131 1984-01-25 ss. 65 (par. 2), 66-79, 81, 83-93, 94 (2 nd par.), 95 (2 nd , 3 rd par.), 96, 97, 113 (s. 55 (par.17)), 116, 119-124 respecting the Fonds de recherche en santé du Québec 1984-01-25 ss. 102, 110 1984-11-28 ss. 65 (par. 1), 66-80, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96, 97, 117-124 to the extent that they relate to the Fonds pour la formation de chercheurs et l'aide à la recherche 1984-11-28 s. 112
1983, c. 25	An Act to amend the Act respecting assistance for tourist development 1983-09-15 ss. 1-13
1983, c. 26	An Act to amend various legislative provisions respecting housing and consumer protection 1983-09-01 ss. 10, 12 (par. 2)

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Reference	Title Date of coming into force
1983, c. 27	An Act respecting the Société québécoise des transports 1983-07-05 ss. 1-38
1983, c. 28	An Act to amend the Code of Civil Procedure, the Civil Code and other legislation 1983-12-01 ss. 10, 28-35 1985-02-25 s. 43
1983, c. 30	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1983-10-19 ss. 1-14 (s. 83), 15-28
1983, c. 37	Cinema Act 1983-12-14 ss. 1-8, 15-35, 38, 40-62, 65-75, 123-134, 136, 137, 145-148, 167-172, 185-187, 192, 193, 202, 209-211 1984-02-20 ss. 9-14, 36, 37, 39, 207, 208 1984-04-11 ss. 63, 64, 191 1985-03-13 ss. 76-78, 80-82, 84-90, 135 (1 st par. (subpar. 1, 7), 2 nd par.), 138-144, 149-153, 173-176, 178-181, 195, 196, 200, 201, 203-206 1985-04-01 ss. 100, 197 1985-10-08 s. 83 1988-09-30 ss. 79, 91-96, 97 (1 st par., 2 nd par. (subpar. 1-5, 7)), 98, 99, 101-104, 106-108, 110, 117-122, 135 (1 st par. (subpar. 2, 3, 5, 6)), 154-166, 177, 182-184, 194
1983, c. 38	Archives Act 1987-08-21 ss. 69, 71 1989-08-30 ss. 58, 63, 80 1990-04-02 ss. 73, 81 1991-04-19 s. 79 1992-02-05 s. 72 1993-04-01 s. 70 1994-04-27 ss. 64, 66, 67
1983, c. 39	An Act respecting the conservation and development of wildlife 1984-06-06 ss. 1-25, 27, 28, 31-37, 39, 41, 44, 45, 47, 48, 50, 52-66, 69-74, 77-128, 162, 164-197 1984-06-15 ss. 30, 38, 40, 129-132, 133 (1 st par.), 134-139, 142-146, 150-161, 163 1985-11-27 ss. 140, 141 1988-01-13 s. 148 1988-03-09 ss. 147, 149 1989-03-01 ss. 49, 51, 75, 76 1989-08-23 s. 29 1992-08-06 ss. 42, 67, 68 1993-07-29 s. 26 1999-04-22 s. 43
1983, c. 40	An Act respecting the Société immobilière du Québec 1984-02-15 ss. 1-17, 53, 61, 66, 96, 97, 98 1984-03-14 ss. 18, 22-45, 54-60, 67, 68, 72-76, 79-82, 84, 91, 92 (except Div. II and ss. 19, 20), 93-95 1984-04-01 ss. 85-87 1984-09-25 ss. 19, 21 1984-09-30 ss. 46-52 1984-10-01 ss. 20, 62, 63-65, 69-71, 77, 78, 83, 88-90, 92 (Div. II and ss. 19, 20)
1983, c. 41	An Act respecting the determination of the causes and circumstances of death 1984-11-21 ss. 5-33, 163-169, 183, 184, 189, 212, 213 1986-03-03 ss. 1-4, 34-162, 170-182, 185-188, 190-211

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Reference	Title Date of coming into force
1983, c. 42	An Act respecting the Agence québécoise de valorisation industrielle de la recherche 1984-01-25 ss. 1-42
1983, c. 47	An Act to amend various fiscal laws in view of instituting a new right of appeal for taxpayers 1984-09-30 ss. 1-10
1983, c. 49	An Act to amend various fiscal laws 1984-01-01 ss. 7-9, 18-21, 23, 36, 37, 39 (in respect of individuals only), 43-45, 49-53 1984-05-01 s. 17 1984-08-08 s. 39 in respect of the department corporations and mandataries
1983, c. 52	National Museums Act 1984-05-16 ss. 1-22, 26-41, 44-52, 55-57 1984-11-09 ss. 23, 24, 25, 42, 43, 53, 54
1983, c. 54	An Act to amend various legislative provisions 1984-03-14 s. 13 1984-04-25 s. 21 (s. 78 (4 th par.)) 1985-01-09 s. 44
1983, c. 55	Public Service Act 1984-02-02 ss. 28, 29, 87-89, 136, 137, 153, 164, 174 1984-03-21 ss. 162, 169-171, 173 1984-04-01 ss. 1-27, 30-41, 51, 52, 54-86, 90-135, 138-152, 154-161, 163, 165-168, 172 1985-02-01 ss. 42-50, 53
1983, c. 56	An Act to amend the Charter of the French language 1984-02-01 ss. 1-53
1984, c. 4	An Act to amend the Youth Protection Act and other legislation 1984-04-04 ss. 3, 15, 20, 21, 22 (par. 1), 26, 27, 33, 38, 44, 46, 62-85 1984-04-16 ss. 1, 2, 4-14, 16-19, 22 (par. 2), 23-25, 28-32 (ss. 57.2, 57.3), 34-37, 39-43, 45, 47-61
1984, c. 8	An Act respecting the Société de développement des coopératives 1984-06-06 ss. 1-51
1984, c. 12	An Act respecting the civil aspects of international and interprovincial child abduction 1984-12-12 ss. 41, 46, 47 1985-01-01 ss. 1-40, 42-45
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation 1985-11-15 ss. 1-3, 5-10, 12-68
1984, c. 17	An Act to amend the Act respecting commercial establishments business hours 1984-08-15 ss. 1-8
1984, c. 19	An Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited 1984-09-07 ss. 1-10

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1984, c. 23	An Act to amend various legislation respecting transport 1984-12-12 ss. 7, 12, 26-30 1985-03-13 s. 3
1984, c. 26	An Act to amend the Code of Civil Procedure and other legislation 1984-07-03 ss. 34, 35, 36 1984-08-08 ss. 37, 38, 42, 43 1984-11-01 ss. 1-5, 11, 13, 14, 19, 23-28, 30-33, 39, 40 1985-01-01 ss. 6-10, 12, 15-18, 20, 22
1984, c. 27	An Act to amend various legislation 1995-06-30 s. 84
1984, c. 30	An Act respecting beer and soft drinks distributor's permits 1984-06-27 ss. 1, 5, 10, 11, 12 1984-07-15 ss. 2, 3, 4, 6, 7, 8, 9
1984, c. 33	An Act to amend the National Museums Act 1984-12-19 ss. 1, 3, 13, 15 1985-04-01 ss. 2, 4-12, 14
1984, c. 36	An Act respecting the Ministère du Tourisme and amending other legislation 1984-12-20 ss. 1-52
1984, c. 41	An Act to amend the Securities Act 1985-08-01 ss. 8, 14-16, 20, 33 1987-06-04 ss. 1 (par. 2), 36, 37, 40 (ss. 110-118, 120, 123 (1 st par.), 124, 125, 127-142, 145-147.7, 147.8 (part), 147.9-147.12, 147.15, 147.16, 147.19-147.23), 53, 54 1987-07-16 s. 40 (ss. 119, 121, 122, 126, 143, 144, 147.13, 147.14, 147.17, 147.18)
1984, c. 42	An Act respecting the Société de transport de la Ville de Laval 1985-02-01 ss. 1-145
1984, c. 43	An Act respecting the leasing of water-powers of the du Lièvre river to Les Produits forestiers Bellerive Ka'N'Enda Inc. 1985-03-06 ss. 1-10
1984, c. 46	An Act to amend the Civil Code, the Code of Civil Procedure and other legislation 1985-04-01 ss. 5-14
1984, c. 47	An Act to amend various legislation 1985-02-22 ss. 23-25, 191, 192, 195, 196, 197 1985-03-01 s. 137 1985-03-13 s. 22 1985-03-13 ss. 217-225 1985-04-01 s. 207 1985-12-15 ss. 128-132 1986-04-30 s. 31
1984, c. 51	Election Act 1985-03-13 ss. 1-93, 95-563 1985-07-01 s. 94
1984, c. 54	An Act respecting the Société des établissements de plein air du Québec 1985-03-20 ss. 1-56

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Reference	Title Date of coming into force
1985, c. 9	An Act respecting Québec business investment companies 1985-08-14 ss. 1-19
1985, c. 12	An Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors 1985-06-19 ss. 1-56, 70-91, 93-101, schedules A, B, C 1985-08-01 s. 92 (ss. 111.16-111.20 of the Labour Code) 1985-08-01 ss. 57-69
1985, c. 13	An Act respecting the Société du Parc des expositions agro-alimentaires 1985-07-10 ss. 1-40
1985, c. 14	Cullers Act 1985-09-01 ss. 1-46
1985, c. 15	Restauration Merit Act 1985-12-01 ss. 1-12
1985, c. 16	Fishermen's Merit Act 1985-12-01 ss. 1-12
1985, c. 17	An Act to amend the Act respecting insurance and other legislation 1985-09-11 ss. 1-100
1985, c. 20	An Act to amend the Act respecting the Montréal Museum of Fine Arts 1985-09-01 ss. 1-12
1985, c. 21	An Act respecting the Ministère de l'Enseignement supérieur, de la Science et de la Technologie and amending various legislation 1985-07-15 ss. 1-30, 32, 35-74, 80-85, 96-106 1985-08-15 ss. 31, 33, 34
1985, c. 23	An Act to amend various legislation respecting social affairs 1992-08-01 ss. 1, 2, 4
1985, c. 24	An Act to amend the Cultural Property Act and other legislation 1986-04-02 ss. 1-46
1985, c. 29	An Act to amend various legislation respecting the administration of justice 1985-11-27 ss. 17-19, 42 (s. 103.1), 44-47 1986-03-03 ss. 16, 20, 21, 38-41, 42 (ss. 103.2-103.6), 43 1989-05-01 ss. 7-11
1985, c. 30	An Act to amend various legislation 1985-10-16 ss. 26-28 1985-10-23 ss. 40-52
1985, c. 34	Building Act 1985-10-31 ss. 87-111, 130, 140-149, 154, 156-159, 217, 220, 222, 223, 225 (Title of Div. III.2, ss. 9.14-9.34), 228 (par. 1), 229 (par. 2), 233, 236, 237, 241 (ss. 20.8-21, 21.2-23), 244, 246, 248, 250, 251, 255 (par. 1), 256, 261 (ss. 19.8-20, 20.2-21.2), 298, 300 1986-11-01 ss. 226, 227, 228 (par. 2, 3) 1987-01-01 s. 224 1988-06-15 ss. 269-273 1989-02-01 ss. 221, 225 (s. 9.35), 229 (par. 1)

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Reference	Title Date of coming into force
1985, c. 34	<p>Building Act – <i>Cont'd</i></p> <p>1995-09-01 ss. 151 (par. 6) (in any respect other than the qualification of contractors and owner-builders), 153 (in any respect other than the qualification of contractors and owner-builders)</p> <p>1997-01-15 ss. 160 (par. 1), 165 (par. 1)</p> <p>2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 7 (with regard to the definition of “pressure vessel”), 10, 12-18, 20-23, 36, 112 (in all respects other than the qualification of contractors and owner-builders), 113, 114, 115 (in all respects other than the qualification of contractors and owner-builders), 116, 122-128, 132-139, 151 (par. 1-5) (in all respects other than the qualification of contractors and owner-builders)), 153 (1st par.) (in all respects other than the qualification of contractors and owner-builders)), 194 (par. 3, 6, 6.1, 6.2) (par. 2, 4, 7 (in all respects other than the qualification of contractors and owner-builders)), 198, 199, 210, 282 (with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies) and 283</p> <p>2002-10-01 ss. 6, 24-27, the heading of Div. I preceding s. 29, 29 (with regard to the plumbing installations, electrical installations and installations intended to use, store or distribute gas), 30-35, the heading of Div. III preceding s. 37, 37, 39, 40, 119, 214 (concerning the Act respecting piping installations (R.S.Q., chapter I-12.1) and the Act respecting electrical installations (R.S.Q., chapter I-13.01)), 230 (par. 1, 2), 239, 245 (par. 2), 259, 260, 291 (1st par. (in all respects other than the qualification of contractors and owner-builders), 2nd par.)</p> <p>2003-01-01 s. 19</p> <p>2003-12-02 s. 214 (concerning the Gas Distribution Act (R.S.Q., chapter D-10))</p> <p>2004-10-21 s. 282 (with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies)</p> <p>2005-02-17 s. 38</p> <p>2006-01-01 ss. 29 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies), 282 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies)</p> <p>2006-06-21 ss. 215 (1st par., with regard to the provisions of the Regulation respecting safety in public baths (R.R.Q., 1981, c. S-3, r. 3)), 282 (with regard to public baths)</p> <p>2012-05-03 ss. 215 (with regard to amusement rides and devices), 282 (with regard to amusement rides and devices)</p> <p>2012-08-30 s. 214 (as regards the Act respecting the conservation of energy in buildings (chapter E-1.1), in respect of buildings and facilities intended for use by the public to which Part 11 of the Code adopted by Chapter I of the Construction Code applies)</p> <p>2013-03-18 ss. 29 (in all respects), 215 (in all respects), 282 (in all respects)</p> <p>2018-03-08 s. 214 (as regards the Act respecting pressure vessels (chapter A-20.01))</p> <p>2020-06-27 s. 214 (in respect of any provision of the Act respecting the conservation of energy in buildings (chapter E-1.1) that has not yet been replaced by the Building Act under that section)</p>
1985, c. 35	<p>An Act to amend various legislation respecting transport</p> <p>1985-07-10 ss. 3-7, 12 (par. 2), 13 (par. 1), 16-23, 26-29, 31, 33, 36-48, 50-55, 57, 60-73, 75-80</p> <p>1985-10-16 ss. 1, 2, 8-11, 12 (par. 1), 13 (par. 2), 14, 15, 24, 25, 30, 32, 34, 35, 49, 56, 58, 59, 74</p>
1985, c. 36	<p>An Act to repeal the Act respecting corporations for the development of Québec business firms</p> <p>1985-11-01 ss. 1-4</p>

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Reference	Title Date of coming into force
1985, c. 62	An Act respecting the Société mutuelle de réassurance du Québec 1985-12-16 ss. 1-60
1985, c. 66	An Act respecting a trust created for the benefit of Phyllis Barbara Bronfman 1986-07-23 s. 4 (3 rd par.)
1985, c. 68	An Act respecting the Collège militaire Royal de Saint-Jean 1985-08-28 ss. 1-5
1986, c. 12	An Act to amend the Highway Safety Code 1986-08-29 ss. 1-15
1986, c. 17	An Act to amend the Tobacco Tax Act in order to counter the misappropriation of tax by intermediaries 1986-09-01 ss. 1-10
1986, c. 18	An Act to amend the Fuel Tax Act in order to counter the misappropriation of tax by intermediaries 1986-09-01 ss. 1-12
1986, c. 21	An Act respecting the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville and repealing the Act to promote rural electrification by means of electricity cooperatives 1986-11-05 ss. 1-26
1986, c. 45	An Act to amend the Hotels Act 1986-07-22 ss. 1-9
1986, c. 50	An Act to amend the Act respecting safety in sports 1987-06-23 ss. 1-17
1986, c. 52	An Act respecting the Ministère des Approvisionnements et Services and amending various legislation 1986-07-09 ss. 1-28
1986, c. 53	An Act to amend the Animal Health Protection Act 1986-09-03 ss. 1-20
1986, c. 54	An Act to amend the Act to promote the development of agricultural operations 1986-08-20 ss. 3, 5, 7-10, 13
1986, c. 57	An Act to amend the Act respecting health services and social services 1986-08-09 ss. 1-3, 5-11 1986-11-12 s. 4
1986, c. 58	An Act respecting various financial provisions relating to the administration of justice 1987-01-01 ss. 18, 72
1986, c. 60	An Act respecting the sale of the Raffinerie de sucre du Québec 1986-09-18 ss. 4-9, 11-15, 18
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act 1986-11-15 ss. 1, 2, 4 (par. 5, 12 except that part which concerns the territory included in the registration division of Montmorency), 5

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Reference	Title Date of coming into force
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act – <i>Cont'd</i> 1987-03-14 s. 4 (par. 14, 17) 1987-04-04 s. 4 (par. 2, 6) 1987-06-20 s. 4 (par. 13, 18) 1988-03-31 s. 4 (par. 3, 15) 1988-06-24 s. 4 (par. 9, 10, 11 (Nicolet)) 1988-07-01 s. 4 (par. 11 (Yamaska)) 1988-09-09 s. 4 (par. 16 (Iberville)) 1988-09-16 s. 4 (par. 16 (Napierville))
1986, c. 64	An Act to amend the Act respecting municipal and intermunicipal transit corporations and other legislation respecting public bodies providing public transportation 1986-07-16 ss. 1-30
1986, c. 66	An Act to amend the Act respecting intermunicipal boards of transport in the area of Montréal, the Cities and Towns Act and the Municipal Code of Québec 1986-07-16 ss. 1-18
1986, c. 67	An Act to amend the Transport Act, the Act respecting the Ministère des Transports and the Roads Act 1986-07-16 ss. 1-12
1986, c. 71	An Act to amend the Interpretation Act and to again amend the Act respecting the National Assembly 1989-12-20 s. 2
1986, c. 81	An Act to repeal the Act respecting the Société de cartographie du Québec 1987-05-01 s. 1
1986, c. 82	An Act to repeal the Act respecting the Institut national de productivité 1990-08-29 s. 1
1986, c. 86	An Act respecting the Ministère du Solliciteur général and amending various legislation 1986-12-10 ss. 1-48
1986, c. 91	Highway Safety Code 1987-06-29 ss. 1-10, 12-75, 81-83, 85-104, 107-116, 127-142, 146-150, 167-179, 187, 188, 189 (par. 1, 3), 190, 191, 195-206, 210-331, 333-387, 390-412, 415-495, 497-520, 521 (par. 4, 7-11), 522-602, 612-617, 620-623, 625-638, 640-649, 651-653, 655, 657-659, 661, 664, 665, 668, 669 1987-06-30 ss. 603-611 1987-12-01 ss. 11, 76-80, 105, 106, 117-126, 143-145, 151-166, 180, 181 (1 st par.), 182-186, 192, 193, 207-209, 388, 521 (par. 1, 2, 3, 6), 639, 654, 656, 666, 667, 670, 671 1988-05-01 ss. 181 (2 nd par.), 189 (par. 2) 1988-05-04 ss. 413, 414 1988-06-01 ss. 84, 194 1990-09-01 s. 521 (par. 5) 2008-09-03 s. 332
1986, c. 95	An Act to amend various legislation having regard to the Charter of human rights and freedoms 1987-02-15 ss. 1-30, 32, 34-68, 70, 71, 75, 79-120, 121 (par. 1), 122-229, 231-302, 304-353, 358 1987-04-01 s. 230 1988-08-01 ss. 31, 33, 69, 72-74, 76-78, 121 (par. 2, 3)

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Reference	Title Date of coming into force
1986, c. 97	An Act to again amend the Animal Health Protection Act 1990-06-15 ss. 1-12
1986, c. 104	An Act to amend the Youth Protection Act with reference to international adoptions 1987-08-17 ss. 1-3
1986, c. 106	An Act to again amend the Act respecting health services and social services 1987-01-07 ss. 1-9, 11 1987-10-25 s. 10
1986, c. 107	An Act to amend the Official Time Act 1987-02-01 ss. 1, 2
1986, c. 110	An Act to amend the Act respecting the Société de développement industriel du Québec 1987-03-01 ss. 2, 13, 14
1987, c. 10	An Act to amend the Act respecting the Société d'habitation du Québec 1987-04-01 ss. 1-43
1987, c. 12	Tourist Establishments Act 1991-06-27 ss. 1-55
1987, c. 20	An Act to repeal the Act respecting the Société du Parc des expositions agro-alimentaires 1989-02-01 ss. 1-4
1987, c. 25	An Act to amend the Environment Quality Act 1987-11-01 ss. 2-15
1987, c. 29	Pesticides Act 1988-07-07 ss. 1-10, 14-62, 63 (par. 1), 64-104, 108-134 2003-03-05 ss. 11-13, 63 (par. 2), 105-107
1987, c. 31	An Act respecting the funding of the Fondation pour la conservation et la mise en valeur de la faune et de son habitat 1987-07-17 ss. 1-5
1987, c. 35	An Act to amend the Grain Act and the Farm Products Marketing Act 1987-07-16 ss. 1-16
1987, c. 40	An Act to amend various legislative provisions respecting securities 1987-07-15 ss. 4, 5, 29-31 1988-07-21 ss. 3, 6
1987, c. 44	An Act respecting adoption and amending the Youth Protection Act, the Civil Code of Québec and the Code of Civil Procedure 1987-08-17 ss. 1-17
1987, c. 50	An Act to amend the Courts of Justice Act 1988-09-01 s. 3 (par. 4) 1989-06-14 s. 3 (par. 2)
1987, c. 51	The Marine Products Processing Act 1987-07-22 ss. 1-55

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Reference	Title Date of coming into force
1987, c. 52	An Act to amend the Territorial Division Act with respect to certain registration divisions 1989-07-04 ss. 1, 2
1987, c. 64	Mining Act 1988-07-06 ss. 273-277 1988-10-24 ss. 1-272, 278-383
1987, c. 65	An Act respecting prearranged funeral services and sepultures 1988-03-01 ss. 1-90
1987, c. 71	An Act to amend the Cinema Act and the Act respecting the Société de développement des industries de la culture et des communications 1988-03-30 ss. 1-4, 15, 17, 34 (par. 1, 3, 4), 35-49, 52-61 1988-09-30 ss. 20-25, 27-33, 34 (par. 2) 1988-10-12 ss. 5-14, 16, 51 1989-03-01 ss. 18, 50
1987, c. 73	An Act respecting the Conseil de la conservation et de l'environnement 1988-04-27 ss. 1-28
1987, c. 80	An Act respecting the use of petroleum products 1991-07-11 ss. 1-82
1987, c. 86	An Act respecting farm financing 1988-07-13 ss. 6, 64, 95, 111, 159, 160 1988-08-11 ss. 1-5, 7-63, 65-94, 96-110, 112-158
1987, c. 94	An Act to amend the Highway Safety Code and other legislation 1988-06-01 ss. 38, 47, 63, 64, 66, 67, 70 (ss. 519.10, 519.13, 519.20, 519.24-519.34, 519.36, 519.37, 519.39-519.41, 519.43, 519.45, 519.48, 519.49, 519.51, 519.52, 519.55-519.62), 79, 82, 100 1988-07-01 ss. 10 (ss. 80.1, 80.2), 13, 17 (s. 94 (2 nd par., par. 1, 2)), 22, 23, 32 (s. 187.1), 36 (par. 1) 1988-12-14 ss. 58 (s. 388 (par. 2)), 106 1989-01-01 ss. 17 (s. 94 (1 st and 2 nd par., par. 3-5)), 104, 105 1989-02-06 s. 70 (ss. 519.9, 519.42) 1989-04-13 ss. 10 (ss. 80.3, 80.4), 32 (s. 187.2), 59, 70 (ss. 519.11, 519.12, 519.21, 519.23, 519.38, 519.44, 519.50, 519.53) 1989-06-01 ss. 34, 48, 70 (ss. 519.4-519.8, 519.15-519.19, 519.22, 519.35, 519.46, 519.47) 1990-06-01 s. 101
1987, c. 95	An Act respecting trust companies and savings companies 1988-05-18 s. 408 1988-06-09 ss. 1-312, 315-407, 409, 410 1989-07-01 ss. 313, 314
1987, c. 96	Code of Penal Procedure 1990-10-01 ss. 1-7, 17-54, 55 (1 st , 2 nd par.), 56-61, 62, 63 (offence reports), 64, 65, 66 (1 st , 2 nd par.), 67-70, 71 (par. 1, 2 except the words "statement of offence or", 3-7), 72-86, 88, 89, 90 (1 st par.), 92-128, 143, 150-155, 169 (1 st , 2 nd par.), 170-173, 174 (par. 1-4, 6-8), 175-179, 181-183, 184 (1 st par. (subpar. 1-3, 5-8)), 184 (2 nd par.), 185 (except the reference to subpar. 4 of s. 184), 186, 189-221, 222 (2 nd par.), 223-229, 231-243, 244 (except the second sentence of the 2 nd par.), 245, 246 (except the words "or under article 165"), 247-249, 250 (1 st par.), 251-256, 257 (1 st par.), 258-260, 265, 266 (except the words "or the proceeds of the sale thereof"), 267, 268 (except the words "or, even if he was not a party to the proceedings, the Attorney General"),

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Reference	Title Date of coming into force
1987, c. 96	Code of Penal Procedure – <i>Cont'd</i> 269, 270 (1 st par.), 271-290, 291 (except the words “and the Attorney General, even if he was not a party to the proceedings,”), 292, 293, 294 (the following words: “An appeal shall be brought before the Court of Appeal sitting at Montréal or at Québec according to where an appeal from a judgment in a civil matter would lie”), 295-315, 316 (1 st par.), 317-362, 364, 365, 367-386 and the schedule 1993-11-01 ss. 8-16, 55 (3 rd par.), 62, 63, 66 (3 rd par.), the words “statement of offence or” in 71 (par. 2), 87, 90 (2 nd par.), 91, 129-142, 144-146, 147 (1 st , 3 rd par.), 148, 149, 156-168, 169 (3 rd par.), 174 (par. 5), 180, 184 (1 st par. (subpar. 4)), 185 (reference to subpar. 4 of s. 184), 187 (1 st par.), 188, 222 (1 st , 3 rd par.), 230, 261, 262 (1 st par.), 263, 264, 266 (the words “or the proceeds of the sale thereof” in par. 6), 268 (the words “or, even if he was not a party to the proceedings, the Attorney General”), 291 (the words “and the Attorney General, even if he was not a party to the proceedings,”), 363, 366 1996-07-15 ss. 187 (2 nd par.), 244 (2 nd par. (2 nd sentence)), 250 (2 nd par.), 257 (2 nd par.), 262 (2 nd par.), 270 (2 nd par.), 294 (the words “or, also, where the judgment was rendered in the judicial district contemplated in the second paragraph of article 187, according to where the appeal from the judgment would lie if it had been rendered in the district where proceedings were instituted”), 316 (2 nd par.)
1987, c. 97	An Act respecting truck transportation 1988-01-13 ss. 1-9, 11-13, 16-50, 52-62, 64-100, 102-130 1988-06-30 ss. 10, 14, 15, 51, 63 1989-02-01 s. 101
1987, c. 103	An Act respecting horse racing 1988-03-31 ss. 1-144
1987, c. 141	An Act respecting Les Clairvoyants, Compagnie Mutuelle d'Assurance de Dommages 1988-04-15 ss. 1-14
1988, c. 3	An Act to amend the Act respecting farm-loan insurance and forestry-loan insurance 1988-08-11 ss. 1-14
1988, c. 6	An Act respecting the Conseil de la famille 1988-09-28 ss. 1-30
1988, c. 8	An Act respecting the Régie des télécommunications 1988-11-09 ss. 1-99
1988, c. 9	An Act to amend the Mining Act 1988-07-06 s. 48 1988-10-24 ss. 1-47, 49-66
1988, c. 14	Roadside Advertising Act 1989-09-15 ss. 1-38
1988, c. 19	An Act respecting municipal territorial organization 1996-09-01 s. 235
1988, c. 21	An Act to amend the Courts of Justice Act and other legislation to establish the Court of Québec 1988-08-17 s. 74 (par. 2) 1988-08-31 ss. 1-16, 19-73, 74 (par. 1), 75-166

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Reference	Title Date of coming into force
1988, c. 24	An Act to again amend the Act respecting the conservation and development of wildlife with regard to wildlife habitats 1992-08-06 ss. 3, 4 1993-07-29 ss. 1, 2, 5-8
1988, c. 32	An Act respecting the Société de promotion économique du Québec métropolitain and amending the Act respecting the Société Inter-Port de Québec 1988-08-31 ss. 1-45
1988, c. 33	An Act to amend the Act respecting the Communauté urbaine de Québec and other legislation concerning industrial promotion and development 1989-11-01 ss. 3, 5
1988, c. 36	An Act to amend the Hydro-Québec Act 1988-06-30 ss. 1-6
1988, c. 39	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act 2008-06-25 s. 9
1988, c. 41	An Act respecting the Ministère des Affaires internationales 1988-12-21 ss. 1-103
1988, c. 42	An Act respecting the Bibliothèque nationale du Québec 1989-04-01 ss. 1-62
1988, c. 45	An Act to amend the Consumer Protection Act 1988-12-14 ss. 1, 3-5, 7 1989-08-03 ss. 2, 6, 8-15
1988, c. 46	An Act to amend various legislation respecting public security 1989-01-01 ss. 1, 3-9, 24, 25 1989-04-01 ss. 2, 10-23, 26-31
1988, c. 47	An Act to amend the Act respecting health services and social services and other legislation 1988-12-21 ss. 4 (par. 1), 5 1989-03-08 ss. 2 (ss. 149.1-149.4, 149.6-149.25, 149.27, 149.29, 149.30, 149.33, 149.34), 4 (par. 2, 4), 7, 8, 14, 15, 17-24, 26-30 1989-07-17 ss. 1, 2 (ss. 149.5, 149.26, 149.28, 149.31, 149.32), 3, 4 (par. 3), 6, 9, 16, 25 1990-09-01 ss. 11-13
1988, c. 49	An Act to amend the Environment Quality Act and other legislation 1989-02-22 ss. 1, 2, 4 (par. 1, 3), 5-7, 9 (par. 1, 2), 10, 11, 12 (par. 1), 13-17, 18 (s. 106.1), 19-27, 30-36, 38-57 1993-04-28 ss. 3, 8, 9 (par. 3), 12 (par. 2), 18 (s. 106.2), 28, 29, 37 1993-12-02 s. 4 (par. 2)
1988, c. 51	An Act respecting income security 1989-07-01 ss. 41, 43, 137 1989-08-01 ss. 1-40, 42, 45, 62-84, 86-97, 100-136, 141, 142
1988, c. 52	An Act to repeal the Act respecting the Société du parc industriel et commercial aéroportuaire de Mirabel 1990-10-03 ss. 1, 2

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Reference	Title Date of coming into force
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments 1992-01-22 s. 1 (s. 553.10)
1988, c. 57	An Act to ensure safety in guided land transport 1989-05-17 ss. 1-3, 19-22, 24-26, 28, 30-35, 37-43, 48, 69-88 2000-05-01 ss. 50-62, 63 (1 st par.), 64-68 2001-01-01 ss. 4-18, 23, 27, 29, 36, 44-47, 49
1988, c. 61	An Act to amend the Act respecting occupational health and safety 1989-03-22 ss. 1, 2 (ss. 62.2-62.21), 3-6 1989-10-01 s. 2 (s. 62.1)
1988, c. 64	Savings and Credit Unions Act 1989-03-15 ss. 1-344, 346-447, 448 (1 st par.), 449-513, 516-572, 574-593 1990-01-01 ss. 514, 515
1988, c. 65	An Act to amend the Jurors Act 1989-06-15 ss. 1-10
1988, c. 67	An Act to amend the Transport Act 1989-02-08 ss. 1-6, 8-10 1990-06-01 s. 7
1988, c. 69	An Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters 1989-12-01 ss. 8, 10, 29, 43-45, 48, 54
1988, c. 74	An Act respecting certain aspects of the status of municipal judges 1989-05-17 s. 3 (s. 609)
1988, c. 75	An Act respecting police organization and amending the Police Act and various legislation 1989-04-26 ss. 1-13, 20, 27-34, 37-46, 91-100, 104, 135-141, 143, 144, 203, 204, 272 1990-06-27 s. 35 1990-08-31 ss. 14-19, 21-26, 236, 244-254 1990-09-01 ss. 36, 47-88, 108-134, 169-201, 205-210, 212-222, 224-235, 237-240, 242, 243, 255-271, Schedule I, Schedule II 2000-03-29 s. 202
1988, c. 84	Education Act 1997-08-13 ss. 111, 112, 205, 207, 516-521, 523, 524, 526, 527, 530-535, 537-540 1998-01-01 ss. 262, 263, 402
1988, c. 95	An Act respecting Laurentian Mutual Insurance 1988-12-31 ss. 1-27
1989, c. 1	Election Act 1990-04-15 s. 1 (subpar. 4)
1989, c. 7	An Act to amend the Act to preserve agricultural land 1989-07-01 ss. 1, 4, 19 (par. 3), 20, 21, 24, 25, 26, 29, 31, 33 (1 st par.), 35 1989-08-02 ss. 3, 5-18, 19 (par. 1, 2), 22, 23, 27, 28, 30, 32, 33 (2 nd , 3 rd par.), 34
1989, c. 13	An Act respecting the examination of complaints from customers of electricity distributors 1989-07-12 ss. 10, 23, 33 1989-09-01 ss. 1-9, 11-22, 24-32

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Reference	Title Date of coming into force
1989, c. 22	An Act to amend the Act respecting the National Assembly 1990-05-09 s. 1
1989, c. 25	An Act to amend the Chartered Accountants Act 1990-04-15 s. 1 (par. 1)
1989, c. 36	An Act respecting school elections 1990-04-15 s. 12 (par. 4)
1989, c. 38	Supplemental Pension Plans Act 1990-09-01 ss. 89, 107-110, 244 (1 st par. (subpar. 7)), 264 (1 st par. (subpar. 3))
1989, c. 47	An Act to amend the Automobile Insurance Act 1990-01-01 ss. 1-10, 11 (except for the words “and the amount of his indemnity” in the 2 nd par. of s. 179.3), 12-15
1989, c. 48	An Act respecting market intermediaries 1989-07-12 ss. 30, 39, 115-135, 184-203, 210-212, 215-221, 254-256, 259-262 1989-09-20 s. 204 1989-10-01 ss. 91-114 1989-11-01 ss. 58-90, 136-160 1991-05-01 ss. 1 (def. of “market intermediary in insurance business”, “market intermediary in damage insurance” and “market intermediary in insurance of persons”), 2 (1 st par.), 14 (1 st par.) 1991-09-01 ss. 1 (definitions not in force), 2 (2 nd par.), 3-13, 14 (2 nd , 3 rd , 4 th par.), 15-25, 27, 28, 29 (except second sentence of 1 st par.), 31-38, 40-48, 161-183, 205-209, 213, 214, 222-253, 257, 258
1989, c. 51	An Act to amend the Charter of human rights and freedoms concerning the commission and establishing the Tribunal des droits de la personne 1990-06-27 ss. 14, 15 1990-09-01 ss. 16 (ss. 100-102), 22 1990-12-10 ss. 1-13, 16 (ss. 103-133), 17-21
1989, c. 52	An Act respecting municipal courts and amending various legislation 1991-04-01 ss. 1-66, 68-205, 207-218, Schedule I (par. 1-59, 62-130)
1989, c. 54	An Act respecting the Public Curator and amending the Civil Code and other legislative provisions 1990-04-15 ss. 1-154, 156-207
1989, c. 55	An Act to amend the Civil Code of Québec and other legislation in order to favour economic equality between spouses 1989-07-01 ss. 1-47
1989, c. 57	An Act to amend the Bailiffs Act 1989-09-13 ss. 1-22, 24-35, 38 1990-02-14 ss. 23, 36, 37
1989, c. 66	An Act to amend the Act respecting electrical installations 1990-08-02 s. 12
1989, c. 114	An Act to amend the Act to incorporate the Roberval and Saguenay Railway Company 1989-12-13 ss. 1-4

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Reference	Title Date of coming into force
1990, c. 4	An Act to amend various legislative provisions respecting the implementation of the Code of Penal Procedure 1990-10-01 ss. 1-292, 294-590, 592-743, 746-1126, 1128-1258 1993-11-01 ss. 744, 745, 1127
1990, c. 5	An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan 1990-09-01 ss. 1-53
1990, c. 13	An Act respecting the marketing of agricultural, food and fish products and amending various legislation 1990-09-12 ss. 1-229
1990, c. 29	An Act respecting adoption and amending the Civil Code of Québec, the Code of Civil Procedure and the Youth Protection Act 1990-09-24 ss. 1-16
1990, c. 32	An Act to amend various legislative provisions respecting the pension plans of the public and parapublic sectors 1990-09-01 s. 46 (par. 2)
1990, c. 38	An Act to amend the Act respecting the Ministère des Transports 1991-04-01 ss. 1-3
1990, c. 41	An Act respecting the Conseil métropolitain de transport en commun and amending various legislation 1994-07-20 ss. 72, 82, 86-97, 99
1990, c. 54	An Act to amend the Act respecting the Barreau du Québec 1991-09-30 ss. 2, 78, 81 1994-01-06 s. 43
1990, c. 60	An Act to amend the Retail Sales Tax Act and other fiscal legislation 1991-01-01 ss. 1-63
1990, c. 64	An Act respecting the Ministère des Forêts 1991-01-30 ss. 1-43
1990, c. 71	An Act to repeal the Act respecting the Agence québécoise de valorisation industrielle de la recherche 1991-04-01 ss. 1-6
1990, c. 75	An Act to amend the Pharmacy Act 1998-07-01 ss. 1-10
1990, c. 77	An Act to amend the Securities Act 1991-03-15 ss. 1, 2, 5-10, 12-28, 31-58 1991-08-01 ss. 4, 29 1992-04-15 s. 30
1990, c. 78	An Act to amend the Education Act and the Act respecting private education 1997-08-13 s. 18
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act 1992-01-01 s. 5 (par. 2, subpar. <i>m</i> and <i>n</i>)

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Reference	Title Date of coming into force
1990, c. 81	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1991-03-15 ss. 1-3
1990, c. 82	An Act to amend the Act respecting transportation by taxi 1991-05-01 ss. 2 (par. 2), 6, 7, 12 (par. 4), 13
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions 1991-02-01 ss. 2 (par. 1, 2, 4-7), 15-17, 20-23, 25, 48, 49, 62, 67, 92, 94, 96-111, 113-128, 130-138, 141-147, 149, 150, 158, 161, 163, 164, 167-171, 172 (ss. 473, 473.1), 173-186, 188, 189, 191-195, 203, 205, 207, 211, 212, 218, 224, 232, 235, 238, 240, 254 1991-11-13 ss. 209, 213 1991-11-14 ss. 3-6, 8-11, 13, 14, 18, 19, 24, 26-29, 31-34, 36, 37 (par. 2), 43 (par. 1), 44-47, 51 (par. 1), 52, 53 (par. 1, 3), 54, 56, 60, 61, 69, 70, 75-79, 81-85, 87-91, 93, 95, 214 (par. 1), 216 (s. 553 (1 st par.)), 217 (par. 1), 220 (par. 1), 226 (par. 1-11), 227 (par. 1, 2, 4, 6, 9), 227 (par. 3 concerning par. 6 and 6.4 of s. 619), 228, 231, 242 (par. 1), 244-250, 261, 262 1999-08-01 s. 241 (as regards s. 645.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)) 2000-01-27 s. 140 (par. 1, 3)
1990, c. 86	An Act to amend the Act respecting insurance and other legislation 1991-03-15 ss. 1-5, 6 (par. 2), 7, 12, 14 (ss. 93.154-93.154.3), 16 (ss. 93.238-93.238.3), 20, 22-35, 38, 39 (ss. 285.1-285.3, 285.5-285.11, 285.17-285.26), 45-56, 61, 63, 64 1991-07-01 ss. 6 (par. 1), 8-11, 13, 14 (s. 93.154.4), 15, 16 (s. 93.238.4), 17-19, 21, 36, 37, 39 (ss. 285.4, 285.12-285.16), 40-44, 57-60, 62
1990, c. 88	An Act to again amend the Financial Administration Act 1991-01-16 s. 2 1991-04-24 s. 1
1990, c. 91	An Act to amend the Charter of the city of Québec 1990-10-01 s. 12
1990, c. 98	An Act respecting The Laurentian Mutual Management Corporation and The Laurentian Life Insurance Company Inc. 1991-01-01 ss. 1-31
1991, c. 13	An Act to amend the Act respecting the Québec Pension Plan and other legislation 1991-10-25 ss. 1-7
1991, c. 15	An Act to amend the Fuel Tax Act 1991-09-01 ss. 1 (par. 3, 4, 6 to the extent that s. 23 of the Fuel Tax Act (R.S.Q., chapter T-1), as enacted by s. 10, applies to an importer, 7, 8 to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a refiner, 9 to the extent that par. 10 uses the word "vehicle", and par. 10 except, with respect to par. 10, to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a motor vehicle), 8 (par. 1, 2, 4), 10 to the extent that it enacts ss. 23, 23.1, 25, 28 excluding the words "or to a wholesale dealer who does not hold a collection officer's permit required by section 27", 30 excluding: in that part preceding subparagraph a of the first paragraph, the words "or a permit, or refuse to renew the permit"; in subparagraph c of the first paragraph, the words "or a permit"; subparagraph g of the first paragraph; in subparagraph h of the first paragraph, the words "a permit or"; in subparagraph i of the first paragraph, the words "permit or"; in the second paragraph, the words "or the permit"; s. 31.1 excluding, in the first paragraph, the words "or of a permit"; s. 31.2 excluding: in the first paragraph, the words "or permit";

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Reference	Title Date of coming into force
1991, c. 15	An Act to amend the Fuel Tax Act – <i>Cont'd</i> in the fifth paragraph, the words “or permit”; s. 31.3, s. 31.4 excluding the words “or permit” and s. 31.5 excluding, in the first paragraph, the words “or permit” of the Fuel Tax Act (R.S.Q., chapter T-1), and s. 20 to the extent that it enacts s. 43.2 of the Fuel Tax Act (R.S.Q., chapter T-1)
	1992-04-01 ss. 1 (except par. 3, 4 and 6-10, to the extent that they were put into force by O.C. 1205-91), 2-7, 8 (par. 3), 9, 10 (except ss. 23, 23.1, 25, 28, 30 and 31.1-31.5 of R.S.Q., chapter T-1 that it enacts, to the extent that they were put into force by O.C. 1205-91), 11-19, 20 (except s. 43.2 of R.S.Q., chapter T-1 that it enacts), 21-34
1991, c. 16	An Act to amend the Tobacco Tax Act
	1991-10-09 ss. 1, where it replaces or enacts the definitions of the words: “manufacturer”, “package” and “tobacco”, but to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, uses the words “package” and “tobacco”; “retail vendor” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, and s. 17.10 of the Tobacco Tax Act (R.S.Q., chapter I-2), as enacted by s. 21, apply to a retail vendor; “retail sale” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, applies to a retail sale, 7, 14 to the extent that it enacts that part preceding par. <i>a</i> and par. <i>b</i> and <i>e</i> of s. 14.2 of the Tobacco Tax Act (R.S.Q., chapter I-2), and s. 21 to the extent that it enacts ss. 17.10 and 17.11 of the Tobacco Tax Act (R.S.Q., chapter I-2)
	1992-03-01 ss. 1 (except the definitions of the words “manufacturer”, “package”, “tobacco”, “retail vendor” and “retail sale”), 2-6, 8-13, 14 (except for that part preceding par. <i>a</i> , <i>b</i> and <i>e</i> of s. 14.2), 15-20, 21 (except for ss. 17.10 and 17.11), 22-24
1991, c. 20	An Act to repeal the Stamp Act and amending various legislative provisions
	1992-05-01 ss. 1-11
1991, c. 21	An Act to amend the Cinema Act
	1991-09-18 s. 52 (s. 168 (1 st par. (subpar. 2), 2 nd par.))
	1991-10-22 ss. 6-9, 28, 29
	1992-01-01 ss. 2-5, 10, 11, 14 (ss. 83, 83.1)
	1992-04-01 ss. 14 (s. 81), 15 (ss. 86, 86.1)
	1992-06-15 ss. 1, 12, 13, 14 (ss. 82, 82.1), 15 (ss. 85, 86.2), 16-27, 30-51, 52 (ss. 167, 168 (1 st par. (subpar. 1, 3-11))), 53-62
1991, c. 23	An Act to amend the Mining Act
	1991-11-14 ss. 1, 2, 3, 5, 8
	1995-03-09 ss. 4, 6, 7, 9, 10
1991, c. 24	An Act to amend the Consumer Protection Act
	1992-05-15 ss. 14, 15, 18
	1992-06-30 ss. 1-13, 16, 17, 19
1991, c. 26	An Act to amend various legislative provisions respecting the establishment of the register fund of the Ministère de la Justice
	1992-01-01 ss. 1-7
1991, c. 28	An Act respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances
	1992-10-01 ss. 1-19
1991, c. 33	An Act to amend the amount of fines in various legislation
	1991-11-15 ss. 1-145

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Reference	Title Date of coming into force
1991, c. 37	<p>Real Estate Brokerage Act</p> <p>1991-09-11 ss. 64-66, 68, 69, 74-78, 80, 88-92, 94-96, 101-106, 142-155, 158-162, 165, 166, 176, 177, 186-190</p> <p>1993-05-17 ss. 178-181</p> <p>1993-12-15 s. 184</p> <p>1994-01-15 ss. 1-63, 67, 70-73, 81-87, 93, 97-100, 107-141, 156, 157, 163, 164, 167-175, 182, 183, 185</p> <p>1994-08-01 s. 79</p>
1991, c. 42	<p>An Act respecting health services and social services and amending various legislation</p> <p>1992-06-17 ss. 478 (assistance to victims of violence), 479, 480, 481, 482, 484</p> <p>1992-07-01 s. 148 (2nd, 3rd, 4th par.)</p> <p>1992-08-01 ss. 571, 572, 583</p> <p>1992-09-30 ss. 559, 560, 569, 574 (par. 1), 577 (par. 1), 581 (par. 1, 2, 3), 592</p> <p>1992-10-01 ss. 1-108, 110-118, 148 (1st par.), 160-164, 166-172, 173 (par. 2-5), 174-192, 194-213, 214 (except subpar. d of subpar. 7 of 1st par.), 215-258, 260-338, 340, 343-359, 367, 368, 369 (except subpar. 3 of 1st par.), 370-396, 405 (1st par., 2nd par. (par. 1, 2, 4)), 406-413, 415-417, 419 (par. 3, 4), 431-477, 478 (with exceptions), 485-504, 508-520, 531-555, 558 (par. 1), 578, 594, 620</p> <p>1993-01-20 ss. 588, 590</p> <p>1993-04-01 ss. 259 (1st sentence), 568</p> <p>1993-09-01 s. 564</p> <p>1993-09-01 ss. 109, 214 (subpar. d of subpar. 7 of 1st par.), 360 (1st par.), 361-366, 369 (1st par. (subpar. 3)), 565, 566, 581 (par. 5, 6), 582, 584</p>
1991, c. 43	<p>An Act to amend the Act to promote the parole of inmates and the Act respecting probation and houses of detention</p> <p>1992-04-01 ss. 1, 2</p> <p>1992-06-15 ss. 3-23</p>
1991, c. 49	<p>An Act to amend the Tourist Establishments Act</p> <p>1993-11-10 ss. 1, 4 (par. 2), 10 (par. 1, 6), 12, 13</p>
1991, c. 51	<p>An Act to amend the Act respecting liquor permits and the Act respecting the Société des alcools du Québec</p> <p>1992-01-15 ss. 4, 5 (par. 1, 2), 6, 7, 10, 12, 13 (par. 1, 2), 14, 15, 17, 18, 21, 22 (par. 1), 24, 25, 26 (par. 3), 27, 28, 30-34</p> <p>1992-05-20 s. 20</p> <p>1992-08-27 ss. 1, 3, 5 (par. 3), 8, 9, 11, 13 (par. 3), 16, 19, 22 (par. 2, 3), 23, 26 (par. 1, 2), 29, 35</p>
1991, c. 53	<p>An Act to repeal the Act to ensure continuity of electrical service by Hydro-Québec</p> <p>1992-04-15 s. 1</p>
1991, c. 58	<p>An Act to amend the Automobile Insurance Act and the Act to amend the Automobile Insurance Act and other legislation</p> <p>1993-07-01 s. 14</p>
1991, c. 59	<p>An Act to amend the Transport Act</p> <p>1993-05-31 s. 4</p>
1991, c. 62	<p>An Act to amend the Act respecting the Société d'habitation du Québec and other legislation</p> <p>1993-07-07 ss. 3, 6, 7</p>
1991, c. 64	<p>Civil Code of Québec</p> <p>1994-01-01 ss. 1-3168</p>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 72	An Act to amend the Act respecting the Ministère des Approvisionnements et Services and other legislation 1992-04-01 ss. 4 (par. 2 to the extent that it concerns the mail and messenger services fund) (par. 3 relating to the supplies and services fund to the extent that it concerns goods supplied by the General Purchasing Director), 15 1992-04-01 ss. 4 (par. 1, 3 with respect to the provisions not affected by O.C. 305-92), 16 1993-08-18 ss. 1 (ss. 7.2-7.5), 18
1991, c. 73	An Act to amend the Financial Administration Act and other legislation 1993-08-18 ss. 1-13
1991, c. 74	An Act to amend the Building Act and other legislation 1995-09-01 ss. 68 (par. 5) (in any respect other than the qualification of contractors and owner-builders), 70 (par. 2) (in any respect other than the qualification of contractors and owner-builders) 1997-01-15 ss. 72 (par. 2), 73 (par. 2) 2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 6, 8, 9 (to the extent that it enacts section 11.1 of the Building Act (R.S.Q., chapter B-1.1) in all respects other than the qualification of contractors and owner-builders), 10-12, 14, 15, 52-55, 56 (to the extent that it enacts sections 128.1, 128.4 (with regard to the revocation of the recognition of a person referred to in section 16 of the Act), 128.5 and 128.6 of the Building Act), 60, 61, 93 (par. 1, 2), 97, 98, 100 (in all respects other than the qualification of contractors and owner-builders), 116 (to the extent that it replaces section 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies and to the extent that it replaces section 283 of the Building Act in all respects) and section 169 to the extent that it refers to sections 20, 26, 27, 33, 34, 113, 114, 116, 119, 123-128, 132-134, 139 of the Building Act 2002-10-01 ss. 16, 17, 20-23, 24 (to the extent that it refers to ss. 37-37.4, 38.1 and 39 of the Building Act (R.S.Q., chapter B-1.1)), 50, 51, 56 (to the extent that it enacts ss. 128.3, 128.4 (with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act) 2003-01-01 s. 13 (with regard to electrical installations to which Chapter V of the Construction Code approved by Order in Council 961-2002 dated 21 August 2002 applies) 2004-10-21 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies) 2005-02-17 s. 24 (to the extent that it refers to s. 38 of the Building Act (R.S.Q., chapter B-1.1)) 2006-01-01 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies) 2006-06-21 s. 116 (with regard to public baths) 2012-05-03 s. 116 (with regard to amusement rides and devices) 2013-03-18 s. 116 (in all respects) 2015-06-13 s. 13 (in all respects)
1991, c. 80	An Act to amend the Environment Quality Act 1993-06-09 ss. 1 (par. 4), 6 (s. 70.19) 1997-12-01 ss. 1 (par. 1, 2, 3), 2-5, 6 (with respect to ss. 70.1-70.18 of R.S.Q., chapter Q-2), 7-16
1991, c. 82	An Act to amend the charter of the city of Montréal 1993-01-11 ss. 6, 11-26, 29-32

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Reference	Title Date of coming into force
1991, c. 84	An Act to amend the Charter of the city of Québec 1994-04-15 ss. 39-41, 43, 45 (s. 601 <i>b</i> (1 st par.)), 47
1991, c. 85	An Act to amend the charter of the city of Longueuil 1993-05-31 ss. 1-3
1991, c. 87	An Act respecting the city of Saint-Hubert 1993-05-01 s. 48
1991, c. 106	An Act respecting Aéroports de Montréal 1992-08-29 ss. 1-7
1992, c. 5	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1992-05-19 ss. 1-12
1992, c. 11	An Act to amend the Act respecting industrial accidents and occupational diseases, the Act respecting occupational health and safety and the Health Insurance Act 1992-09-23 ss. 29, 30, 44 (par. 3), 45, 83 1992-10-01 ss. 4, 8 (par. 1, 3), 32 (par. 1), 40, 43, 44 (par. 1), 48, 65-69, 71 (s. 176.7.1), 72-74, 75 (ss. 176.16, 176.16.1 (1 st par.)), 76, 84, 86 1992-10-28 ss. 49-64, 88, 89 1992-11-01 ss. 1-3, 5-7, 10-28, 31, 32 (par. 2), 33-39, 41, 42, 44 (par. 2), 46, 47, 70, 71 (ss. 176.7.2, 176.7.3, 176.7.4), 75 (s. 176.16.1 (2 nd par.)), 77, 78, 80-82, 85, 87
1992, c. 17	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1992-06-30 ss. 1-20
1992, c. 18	An Act to amend the Financial Administration Act and the Act respecting municipal debts and loans 1992-08-19 ss. 1-6
1992, c. 20	An Act to amend the Courts of Justice Act and to make various provisions respecting the establishment of the judicial district of Laval 1992-08-31 ss. 1-11
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation 1992-09-30 ss. 104, 381 1992-10-01 ss. 2-9, 17-20, 22-40, 46-52, 56, 59-61, 68 (ss. 619.2-619.4, 619.8-619.15, 619.18-619.46, 619.48-619.68), 69-77, 79-81, 83-100, 101 (par. 1, 2, 4), 102, 103, 106-110, 114, 116-299, 300 (par. 1, 2), 311 (par. 1), 320 (par. 2), 322, 327 (par. 1), 328, 329 (par. 2), 330, 333-364, 370-375 1993-04-28 s. 68 (s. 619.27 (2 nd par.); date of application) 1993-04-28 ss. 78, 82, 300 (par. 3, 4), 301-310, 311 (par. 2), 312-319, 320 (par. 1), 321, 323-326, 327 (par. 2), 329 (par. 1), 331, 332 1993-05-01 s. 68 (s. 619.13 (1 st par.)) 1993-07-01 ss. 268-273 1993-09-01 s. 113
1992, c. 24	An Act to amend various legislative provisions concerning regional affairs 1993-04-01 s. 7 (Note: Section 6 repealing the Act respecting the Office de planification et de développement du Québec (R.S.Q., chapter O-3) comes into force on 1 April 1993, by virtue of the same Order in Council)

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Reference	Title Date of coming into force
1992, c. 32	An Act respecting the Société de financement agricole and amending other legislative provisions 1993-06-17 ss. 1-52
1992, c. 44	An Act respecting the Société québécoise de développement de la main-d'œuvre 1992-09-01 ss. 1-15, 47-54, 67-69, 71 (par. 2), 73 (par. 2), 74, 81, 95, 96 1993-03-24 ss. 21, 23, 30, 39, 77, 78 (1 st par.), 84-91, 94 1993-04-01 ss. 16-20, 22, 24-29, 31-38, 40-46, 55-66, 70, 71 (par. 1), 72, 73 (par. 1), 75, 76, 78 (2 nd par.), 79, 80, 82, 83, 92, 93
1992, c. 50	An Act to amend the Financial Administration Act and the Act respecting the Ministère des Approvisionnements et Services 1993-08-18 ss. 1-3
1992, c. 56	An Act to amend the Environment Quality Act 1993-02-15 s. 14
1992, c. 57	An Act respecting the implementation of the reform of the Civil Code 1994-01-01 ss. 1-716, 719
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions 1993-11-01 ss. 1-8, 10-25, 27-34, 36-40, 43, 44, 47-49, 51-54, 56, 58, 60-64, 67, 71, 75-88, 91, 93-99, 101-128, 131-168, 171-174, 178-193, 195-197, 200, 201, 204, 205, 207-210, 213, 216, 218-234, 237, 239-245, 248, 250-253, 255-260, 262, 264, 266, 267, 269-273, 276, 277, 279, 280, 282, 283, 285-293, 295-301, 303, 304, 309-316, 319, 320, 322-325, 328-330, 332, 334-344, 346-348, 350, 351, 353-376, 378, 380-382, 384-387, 389-392, 396, 397, 399, 400, 402-404, 407-412, 414-416, 418-422, 424-426, 428-439, 443-446, 449-456, 458-467, 471-474, 476-479, 483-490, 492, 496-498, 500-506, 508-510, 514-516, 518, 520-525, 527, 528, 530-533, 535-538, 540, 542-544, 546-550, 552, 553, 555-560, 562, 565, 566, 568-570, 572-582, 584, 586, 587, 589, 591, 593-597, 600-608, 610-620, 622-624, 626-639, 641-645, 647-656, 658, 662-678, 680-690, 692-699, 701-704
1992, c. 63	An Act to amend the Code of Civil Procedure with respect to the recovery of small claims 1993-11-01 ss. 1-20
1992, c. 64	An Act respecting the Conseil des aînés 1993-10-27 ss. 1-24
1992, c. 66	An Act respecting the Conseil des arts et des lettres du Québec 1993-07-07 ss. 1-50
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation 1997-05-01 s. 4 (to the extent that that section enacts the first sentence of a. 827.2 of the Code of Civil Procedure)
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions 1997-04-16 s. 31 (par. 3)
1993, c. 12	An Act to amend the Act respecting transportation by taxi 1996-01-01 ss. 2, 4, 24 (ss. 90.6, 91.1), 27

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Reference	Title Date of coming into force
1993, c. 17	An Act respecting the protection of personal information in the private sector 1994-01-01 ss. 1-4, 10-21, 22 (1 st par. (subpar. 1, 3), 2 nd par.), 23 (1 st par.), 27-114 1994-07-01 ss. 5-9, 22 (1 st par. (subpar. 2)), 23 (2 nd par.), 24-26
1993, c. 18	An Act to amend the Animal Health Protection Act 2004-12-08 ss. 6-8
1993, c. 21	An Act to amend the Agricultural Products, Marine Products and Food Act and to repeal the Act respecting the bread trade 1993-11-10 ss. 2, 4
1993, c. 22	An Act to amend the Tourist Establishments Act and to repeal certain legislative provisions 1993-11-10 ss. 1-7
1993, c. 23	An Act to amend the Financial Administration Act, the Act respecting the Ministère des Approvisionnements et Services and other legislative provisions 1993-08-18 ss. 1-9
1993, c. 25	An Act to amend the General and Vocational Colleges Act and other legislative provisions 1993-07-14 s. 11 (s. 18 (3 rd par. (subpar. e))) 1993-08-31 s. 11 (s. 18 (4 th par.))
1993, c. 26	An Act respecting the Commission d'évaluation de l'enseignement collégial and amending certain legislative provisions 1993-07-14 ss. 1-30, 31 (par. 2, 3, 4), 32-48 1993-08-31 s. 31 (par. 1)
1993, c. 29	An Act to amend the Act respecting Attorney General's prosecutors 1993-08-11 s. 3
1993, c. 30	An Act to amend the Code of Civil Procedure and the Charter of human rights and freedoms 1994-01-01 ss. 2-4, 6-8, 10-16, 18
1993, c. 34	An Act respecting the Société du Centre des congrès de Québec 1994-05-30 s. 32
1993, c. 37	An Act respecting the conditions of employment in the public sector and the municipal sector 1993-09-15 ss. 1-19, 26, 27, 29-39, 43-55, 57 1993-10-01 ss. 20-25, 28, 40-42, 56
1993, c. 38	An Act to amend the Professional Code and the Nurses Act 1993-09-15 ss. 2 (par. 20), 3 (par. 2), 5 (par. 1), 7
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions 1993-07-14 ss. 1-22, 23 (par. 1, 2, 4, 5, 6), 24, 25 (par. 1, 2, 3, 7), 26-40, 48-55, 56 (ss. 52.1-52.11, 52.13-52.15), 57-75, 77-97, 100 (1 st par.), 101, 102, 104-107, 109-111, 114-117 1993-10-27 ss. 23 (par. 3), 25 (par. 4, 5, 6), 41-47, 76, 98, 99, 100 (2 nd par.), 103, 108
1993, c. 40	An Act to amend the Charter of the French language 1993-12-22 ss. 1-69

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Reference	Title Date of coming into force
1993, c. 42	An Act to amend the Highway Safety Code 1993-09-01 ss. 1-28, 30-32 1993-11-01 s. 29
1993, c. 45	An Act to amend the Supplemental Pension Plans Act 1998-02-25 s. 1
1993, c. 48	An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons 1993-12-15 ss. 58-60, 63-65, 97-99, 537-539 1994-01-01 ss. 1-57, 61, 62, 66-96, 100-519, 521-526, 528-536 1994-07-01 ss. 520, 527
1993, c. 49	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1994-01-01 ss. 1-5, 7-12 1994-04-27 s. 6
1993, c. 55	An Act to amend the Forest Act and to repeal various legislative provisions 1994-05-04 s. 30 (par. 1) 1994-09-07 ss. 27, 30 (par. 2)
1993, c. 58	An Act to amend the Act respecting health services and social services 1995-04-01 s. 1 (ss. 530.40, 530.41) 1995-05-01 s. 1 (ss. 530.1-530.10, 530.16, 530.18, 530.20-530.24, 530.27-530.29, 530.31-530.39, 530.42)
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1994-01-01 ss. 11 (par. 1), 89, 90 1994-07-01 ss. 1 (par. 3, 5, 7), 19, 21-33, 35, 40, 43-47, 57 (par. 1, 2) 1995-01-01 ss. 1 (par. 4, 6, 8, 9), 4 (par. 1, 2, 4), 6, 11 (par. 3), 13-18, 20, 34, 36-39, 41, 42, 51, 52, 53 (par. 1) [except for the amendment concerning the second paragraph of the section it amends], 53 (par. 2), 54, 55, 58, 61, 62, 79 1999-01-20 ss. 11 (par. 2), 48, 49, 50, 53 (par. 1, for the amendment concerning the second paragraph of the section it amends), 53 (par. 3), 59, 60
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1994-10-31 ss. 2, 3 (par. 2), 4, 6, 10, 11 (par. 4, 10) 1996-10-01 ss. 11 (par. 1), 12 2006-09-13 ss. 5, 11 (par. 6)
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision 1994-02-03 provisions concerning the activities under the supervision of the Régie 1994-10-01 provisions respecting the renewal of amusement machine licences or registrations and the revocation of such licences or registrations
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions 1995-05-11 ss. 17, 18, 19
1993, c. 77	An Act to amend the Pesticides Act 1997-04-23 ss. 1-8, 10 (in respect of the repeal of s. 108 of R.S.Q., chapter P-9.3), 12, 13

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Reference	Title Date of coming into force
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec 1994-11-01 s. 28 2007-03-31 ss. 6, 13 (2 nd par.), 14-16, 19-27, 52-54, 56-75, 77-80, 83-88, 96-98 2007-09-01 ss. 31-36, 40-46 2007-12-01 ss. 37-39, 47-51
1994, c. 21	An Act respecting the Société de développement des entreprises culturelles 1994-10-19 ss. 1-16, 28, 29 (1 st par. (subpar. 1)), 30 (1 st par.), 40, 41, 65 1995-04-01 ss. 17-27, 29 (1 st par. (subpar. 2), 2 nd par.), 30 (2 nd , 3 rd par.), 31-39, 42-64
1994, c. 23	An Act to amend the Act respecting health services and social services and other legislative provisions 1995-05-01 ss. 4, 6, 8-15, 17-21, 23
1994, c. 24	An Act to amend the Supplemental Pension Plans Act 1995-08-17 s. 7 1995-12-31 ss. 13, 14
1994, c. 28	An Act to amend the Code of Civil Procedure 1995-10-01 ss. 1-26, 28-42
1994, c. 30	An Act to amend the Act respecting municipal taxation and other legislative provisions 1994-12-15 ss. 8, 29-32, 36, 41 (par. 2, 3), 42, 55 (par. 1, 2), 57, 83
1994, c. 35	An Act to amend the Youth Protection Act 1994-09-01 ss. 1-43, 45-51, 52 (par. 1), 54-60, 61 (par. 1, 2), 62-67, 70 1995-09-28 ss. 44, 61 (par. 3)
1994, c. 37	An Act respecting acupuncture 1994-10-15 ss. 46-50 1995-07-01 ss. 2, 5, 8-20, 22-25, 28-33, 36-45
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions 1994-10-15 ss. 1-199, 200 (except where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 201-207, 208 (par. 1), 209-211, 212 (except where it repeals s. 37 (1 st par. (subpar. <i>c, d, e, f, g, h</i>), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)), 213-237, 238 (except where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 239-243, 244 (except where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec), 245-277, 279-293, 294 (except where it repeals ss. 21 (1 st par., 2 nd par. except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48)), 295-342, 343 (except where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 344, 345 (except where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act), 346-405, 406 (except where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)), 407-435, 437-470 1995-11-30 s. 406 (where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)) 1996-07-04 ss. 238 (where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 244 (where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec)

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Reference	Title Date of coming into force
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions – <i>Cont'd</i> 1998-07-01 s. 436 (s. 37.1 of the Pharmacy Act (R.S.Q., chapter P-10)) 2002-03-27 ss. 343 (where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 345 (where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act) 2011-01-06 ss. 208 (par. 2), 212 (insofar as it repeals s. 37 (1 st par. (subpar. c, d, e, f, g, h), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23))
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions 1996-06-01 s. 21
1995, c. 5	An Act to amend the Hydro-Québec Act 1995-04-03 ss. 1-9
1995, c. 6	An Act to again amend the Highway Safety Code 1995-04-12 s. 16 1995-04-24 ss. 1-15
1995, c. 8	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1995-06-28 ss. 5, 6, 51-53
1995, c. 9	An Act to amend the Act respecting the Caisse de dépôt et placement du Québec 1995-03-31 ss. 1-9
1995, c. 12	An Act to amend the Police Act and the Act respecting police organization as regards Native police 1995-04-05 ss. 1-5
1995, c. 18	An Act to facilitate the payment of support 1995-12-01 ss. 1-79, 81 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 82-84, 86, 89-95, 96 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 99 (except for 1 st par. (subpar. 1)), 101 1996-05-16 ss. 81 and 96 (where the collector of support is charged with compulsory execution of a judgment awarding support), 97, 98, 99 (1 st par. (subpar. 1)) 1997-04-01 ss. 80, 85, 87, 88, 100
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions 1996-05-01 ss. 12 (where it enacts sections 40.2, 40.3 and 40.4 except, in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted” and except, in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”, 40.7-40.9, 40.11, 40.12, 40.39-40.42), 91 1997-05-31 ss. 12 (where it enacts sections 40.1, 40.4 (in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted”), 40.5, 40.6), 51, and the amendment appearing in the schedule opposite s. 570 1997-06-01 ss. 12 (where it enacts sections 40.4 (in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”), 40.10), 57-76, 84-90 1997-10-15 ss. 77, 78, 79 (where it enacts s. 39), 80-83

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Reference	Title Date of coming into force
1995, c. 27	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 1995-11-29 ss. 1-23, 25-41
1995, c. 33	An Act to amend the Act respecting the implementation of the reform of the Civil Code and other legislative provisions as regards security and the publication of rights 2000-11-07 s. 17
1995, c. 38	An Act to amend the Consumer Protection Act 1995-09-20 ss. 1, 2, 3 (par. 2), 4-8, 9 (R.S.Q., chapter P-40.1 (s. 302, 1 st sentence)), 10,11 1997-08-20 ss. 3 (par. 1), 9 (the second sentence of s. 302 of the Consumer Protection Act (R.S.Q., chapter P-40.1) enacted by s. 9)
1995, c. 39	An Act to amend the Code of Civil Procedure and the Act respecting the Régie du logement 1995-09-01 ss. 1-22
1995, c. 41	Court Bailiffs Act 1995-10-01 ss. 1-37
1995, c. 51	An Act to amend the Code of Penal Procedure and other legislative provisions 1996-03-01 ss. 1, 3, 5, 7-9, 12, 13 (par. 2, 3, 4, 5), 15, 16, 19, 20, 22, 27, 31, 33-45, 47-49 1996-07-15 ss. 4, 17, 23, 24 1997-10-01 ss. 6 (s. 62.1 (1 st par.) of the Code of Penal Procedure), 18, 21, 32
1995, c. 55	An Act to amend the Act respecting the Québec Pension Plan and the Automobile Insurance Act 1996-06-01 ss. 1-9
1995, c. 61	An Act to amend the Act respecting the Régie du logement and the Civil Code of Québec 1996-09-01 ss. 1, 2
1995, c. 67	An Act to amend the Cooperatives Act and other legislative provisions 1997-02-14 ss. 1-149, 151-201
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions 1996-03-01 ss. 10, 14, 21, 26 1996-04-01 ss. 3-7, 9, 17, 23, 25 1996-04-01 ss. 1 (par. 2), 20 (par. 2, 6), 24 1996-07-18 ss. 11, 20 (par. 4 and 7 [but solely in respect of s. 91 (subpar. 24.1 of 1 st par.) of the Act respecting income security]) 1996-07-18 s. 20 (par. 7 [in respect of s. 91 (subpar. 23 and 24 of 1 st par.) of the Act respecting income security]) 1996-08-01 ss. 1 (par. 1), 20 (par. 1) 1996-10-01 ss. 18, 20 (par. 4 [but solely in respect of s. 91 (subpar. 24.2 of 1 st par.) of the Act respecting income security]) 1997-01-01 ss. 12, 13, 20 (par. 5, 8, 9)
1996, c. 6	An Act respecting the implementation of international trade agreements 1996-07-10 ss. 1-10
1996, c. 8	An Act to amend the Act respecting lotteries, publicity contests and amusement machines in respect of international cruise ships 1999-09-08 s. 1

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Reference	Title Date of coming into force
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife 1998-04-29 s. 7
1996, c. 20	An Act respecting the Société de télédiffusion du Québec and amending the Act respecting educational programming and other legislative provisions 1996-12-18 ss. 1-41
1996, c. 21	An Act respecting the Ministère des Relations avec les citoyens et de l'Immigration and amending other legislative provisions 1996-09-04 ss. 1-74
1996, c. 23	An Act to amend the Legal Aid Act 1996-07-17 s. 59 1996-08-28 ss. 42, 43 1996-09-26 ss. 1-5, 6 (ss. 4, 4.1, 4.4-4.13), 7-41, 44-58, 60 1997-01-01 s. 6 (ss. 4.2, 4.3)
1996, c. 24	An Act to amend the Act respecting the Société de récupération, d'exploitation et de développement forestiers du Québec 1996-11-13 s. 8
1996, c. 26	An Act to amend the Act to preserve agricultural land and other legislative provisions in order to promote the preservation of agricultural activities 1997-06-20 ss. 1-89
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions 1996-08-01* ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1 st par. except the words “ in Québec”), 9, 11 (1 st , 3 rd par.) (4 th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1 st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1 st par.) (2 nd par. except the words “ and, with respect to medications provided by an institution, according to the price established in that list”), 31 (*The coming into force of the provisions of the sections referred to in the preceding paragraph have effect: — from 1996-08-01, in respect of the persons referred to in s. 15 (par. 1 to 3) of 1996, c. 32; — on the date or dates determined by the Government, in respect of the other persons eligible for the basic prescription drug insurance plan.) 1996-08-01 ss. 1, 51-82, 87, 88, 89 (par. 1 (3 rd par. of s. 3 of the Health Insurance Act except, in the introductory sentence, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”, except, in subpar. a of 3 rd par. the words “and is not a member of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”, and except subpar. c of 3 rd par.)), 89 (par. 2 (4 th par. of s. 3 of the Health Insurance Act except the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in

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Reference	Title Date of coming into force
1996, c. 32	<p data-bbox="419 297 1243 342">An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i></p> <p data-bbox="554 351 1243 413">accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 89 (par. 3), 90, 92-94, 98-105, 109-116, 118</p> <p data-bbox="419 413 525 437">1996-09-01</p> <p data-bbox="554 413 1243 521">ss. 17, 19 (1st par.), 20, 21, 43 (2nd par.) (*The provisions of 1996, c. 32 that came into force on 1996-08-01 and that have effect only in respect of the persons referred to in s. 15 (par. 1-3) have effect, from 1997-01-01, in respect of every person eligible for the basic prescription drug insurance plan.)</p> <p data-bbox="419 530 525 553">1997-01-01</p> <p data-bbox="554 530 1243 826">ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1st par. except the words “in Québec”), 9, 11 (1st, 3rd par.) (4th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1st par.) (2nd par. except the words “and, with respect to medications provided by an institution, according to the price established in that list”), 31</p> <p data-bbox="419 826 525 849">1997-01-01</p> <p data-bbox="554 826 1243 1614">ss. 2,3 (the words “or by the insurers transacting group insurance or the administrators of private sector employee benefit plans”), 4, 6, 7, 8 (1st par., the words “in Québec”) (2nd par., 3rd par. except the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 10, 11 (2nd par.) (4th par., the words “, or by an insurer or employee benefit plan, as the case may be”), 13 (2nd sentence which reads “this amount includes any amounts paid by the adult as a deductible amount and coinsurance payment for a child of the adult or a person suffering from a functional impairment who is domiciled with the adult.”), 15 (par. 1, the words “who are not members of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan”), 15 (par. 4), 16, 18, 19 (2nd par.), 22 (2nd par., the words “and, with respect to medications provided by an institution, according to the price established in that list”), 23-30, 32-37, 38 (except, in subpar. 2 of 1st par., the words “otherwise binding the policy-holder” and except, in subpar. 3 of 1st par., the words “administered by or on behalf of the policy-holder”), 39 (except, in subpar. 2 of 1st par., the words “otherwise binding the plan administrator”) and except, in subpar. 3 of 1st par., the words “binding the plan administrator”), 41, 42, 43 (1st par.), 44, 45 (except, in the first sentence, the words “or the plan member” and except the second sentence, which reads “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 46-50, 83-86, 89 (par. 1, introductory sentence of 3rd par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 89 (par. 1, subpar. a of 3rd par. of s. 3 of the Health Insurance Act, the words “and is not a member of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession, or habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”), 89 (par. 1, subpar. c of 3rd par. of s. 3 of the Health Insurance</p>

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Reference	Title Date of coming into force
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i> Act), 89 (par. 2, 4 th par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 91 (except 3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2), 95 (s. 22.1.0.1 of the Health Insurance Act, except, in 3 rd par., the words “or institution”), 96, 97, 106-108, 117
1996, c. 44	An Act to amend the Act respecting the Société générale de financement du Québec 2001-03-31 s. 6 (when it enacts s. 8.1)
1996, c. 51	An Act respecting reserved designations and amending the Act respecting the marketing of agricultural, food and fish products 1997-10-15 ss. 1-27
1996, c. 54	An Act respecting administrative justice 1997-09-24 ss. 16, 17, 61, 63, 64, 68, 69, 70, 79, 80, 86 (1 st par.), 98, 199 1997-09-24 s. 14 (1 st par.) [for the sole purposes of the preceding sections] 1998-04-01 ss. 1-13, 14 (in all other respects), 15, 18-60, 62, 65-67, 71-78, 81-85, 86 (2 nd par.), 87-92, 99-164, 177, 178, 182-198, schedules
1996, c. 56	An Act to amend the Highway Safety Code and other legislative provisions 1997-12-01 ss. 46, 51, 156 1998-12-24 ss. 103, 104 (par. 1), 106, 107 1999-07-01 ss. 99, 121, 137 (par. 6) 1999-07-15 s. 53 1999-08-01 ss. 118, 119 2000-01-27 ss. 82, 93, 149, 150
1996, c. 60	An Act respecting off-highway vehicles 1997-10-02 ss. 1-10, 11 (1 st , 2 nd par. (subpar. 1, 2, 4, 5, 6), 3 rd par.), 12-17, 18 (1 st , 3 rd par.), 19-26, 28-82, 84-87 1998-02-02 ss. 11 (par. 3), 27 1999-09-01 s. 18 (2 nd par.)
1996, c. 61	An Act respecting the Régie de l'énergie 1997-02-05 ss. 8, 165 1997-05-01 s. 134 (with the exception of s. 16 (1 st par.) of R.S.Q., chapter S-41) 1997-05-13 ss. 6, 7, 9, 10, 12, 60-62, 122, 135, 148, 171 1997-06-02 ss. 4, 13-15, 19-22 1997-06-02 ss. 2, 3, 5, 11, 16, 17, 18 (1 st par.), 23, 26-30, 31 (2 nd par.), 33, 34, 37-41, 63-71, 77-79, 81-85, 104-109, 113, 115, 128, 129, 132, 142-144, 146, 157-159, 161, 162, 166, 170; and, as they apply to natural gas, ss. 1, 25, 31 (1 st par., subpar. 1, 2, 4, 5), 32, 35, 36, 42-54, 73-75, 80, 86-103, 110-112, 114 (par. 1-6), 116, 117, 147 1997-10-15 ss. 24, 127, 130, 131, 149-156, 168, and, as they do not apply to natural gas, ss. 1, 25 (1 st par. (subpar. 3), 2 nd par.), 35, 36, 42-47, 75, 87-89, 110-112, 116 (2 nd par., subpar. 4), 117 1997-11-01 ss. 137, 138, 140, 141, and, as they apply to petroleum products, ss. 55-58, 116 1998-01-01 as they do not apply to natural gas, ss. 102, 103 1998-02-11 ss. 18 (2 nd par.), 59, 118, 139 (s. 45.1, par. d of subpar. 1 of 3 rd par. of R.S.Q., chapter U-1.1), 160, 167 (1 st par.), 169, and, as they do not apply to natural gas, ss. 25 (1 st par., subpar. 2), 31 (1 st par., subpar. 4), 86, 90-101, 147

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Reference	Title Date of coming into force
1996, c. 61	<p>An Act respecting the Régie de l'énergie – <i>Cont'd</i></p> <p>1998-03-18 ss. 31 (1st par. (subpar. 2, 5)), 32 (par. 3), 114 (par. 4) [as they do not apply to natural gas]</p> <p>1998-05-02 ss. 121, 123, 125, 133, 1st par. of s. 16 of R.S.Q., chapter S-41, as enacted by s. 134, 136, 145, 164 and, as they do not apply to natural gas, subpar. 1 of 1st par. of s. 25, subpar. 1 of 1st par. of s. 31, par. 1 and 4 of s. 32, 48-51, 53, 54 and, as it does not apply to natural gas and petroleum products, subpar. 1 of 2nd par. of s. 116</p> <p>1998-08-11 s. 114 (par. 7) and, as it does not apply to natural gas, s. 114 (par. 6)</p> <p>1998-11-01 ss. 31 (1st par. (subpar. 3)), 72, 76, 119, 120, 124 and, as they apply to steam, ss. 55-58 and, as they do not apply to natural gas, ss. 32 (par. 2), 73, 74, 80, 114 (par. 1-3, 5) and, as they do not apply to natural gas and petroleum products, s. 116 (1st par., 2nd par. (subpar. 2))</p>
1996, c. 68	<p>An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments</p> <p>1997-05-01 ss. 1-4</p>
1996, c. 69	<p>An Act to amend the Savings and Credit Unions Act</p> <p>1997-02-15* ss. 1-3, 7-13, 14 (par. 1), 15, 16 (par. 1), 17 (par. 1, 3), 18, 19, 20 (par. 1), 21-165, 167-182, 184 (*Subject to the following provisions which come into force 1997-02-15:</p> <p style="padding-left: 2em;">Provisions relating to the structure of credit unions and federations</p> <ol style="list-style-type: none"> 1. The new provisions relating to the structure of credit unions and federations whose fiscal period ended before 1 February 1997, and that therefore have eight months in which to hold their annual meeting, apply thereto from the time at which their respective annual meeting is held. Pending the annual meeting, such credit unions and federations may hold a special meeting for the purpose of determining the interest that is payable on permanent shares following the allocation of the annual surplus earnings. In such case, the new provisions relating to structure apply thereto only from the time at which the annual meeting is held. Credit unions and federations that do not take advantage of that extended time period may postpone until a later special meeting, held before 1 October 1997, the election of the members of their board of directors and board of audit and ethics, in which case the new provisions relating to structure will apply thereto only from the time at which that meeting is held. 2. In the case of credit unions and federations whose fiscal period ends between 1 February 1997 and 31 May 1997 and that must therefore hold their annual meeting before 1 October 1997, the same provisions will apply from the time at which their respective annual meeting are held. 3. In the case of credit unions and federations whose fiscal period ends between 1 June 1997 and 31 August 1997 and that therefore are not obliged to hold their annual meeting before 1 October 1997, the same provisions will apply, from the latter date, except where such credit unions or federations hold a special meeting before that time, in which case those same provisions apply thereto from the time at which that meeting is held. 4. Notwithstanding the foregoing, where, on 15 February 1997, credit unions are involved in a process of amalgamation, the new provisions relating to structure will apply thereto from the time at which the amalgamation becomes effective, if the amalgamation agreement complies with those provisions.

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Reference	Title Date of coming into force
1996, c. 69	<p>An Act to amend the Savings and Credit Unions Act – <i>Cont'd</i></p> <p style="padding-left: 40px;">Where the agreement does not comply, the amalgamating credit unions have until 30 September 1997 to remedy the situation at a single special meeting of all the members of the credit unions that are being amalgamated.</p> <p style="padding-left: 40px;">Provisions relating to administration</p> <ol style="list-style-type: none"> 5. Decisions rendered by credit committees before they were abolished may be reviewed by any employee who is appointed for that purpose and whose position allows him to grant credit. 6. Representatives of legal persons who are members of a credit union and have been acting as directors or members of the board of supervision shall continue to act in that capacity until the end of their term of office. 7. The provisions of section 54 of the Act to amend the Savings and Credit Unions Act apply immediately to officers who, on 15 February 1997, are under suspension from duty. 8. Credit unions, federations and confederations have 18 months from the coming into force of paragraph 4 of section 36 of that Act to provide liability insurance for directors and officers. 9. The reports on activities that would have been submitted by the credit committees and ethics committees, had they not been abolished, shall be drafted by the boards of audit and ethics.)
1996, c. 70	<p>An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety</p> <p>1997-10-01 ss. 9 (insofar as it enacts s. 284.2 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 39 (insofar as it enacts the second paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 40, 44 (par. 2, insofar as it enacts subpar. 4.2 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001))</p> <p>1998-01-01 ss. 8, 10-18, 19 (par. 2), 20 (par. 1), 24, 25, 28, 30, 34 (par. 1), 38, 44 (par. 2, insofar as it enacts subpar. 4.3 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 44 (par. 3-5)</p> <p>1999-01-01 ss. 4, 19 (par. 1), 20 (par. 2), 22, 23, 26, 27, 29, 31, 32, 33, 39 (insofar as it enacts the first paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 41-43, 44 (par. 6-11, 13)</p>
1996, c. 74	<p>An Act to amend various legislative provisions relating to the construction industry</p> <p>1997-01-15 ss. 2, 10 (par. 4), 15-27</p> <p>1997-01-15 ss. 7, 8</p>
1996, c. 78	<p>An Act to amend the Act respecting income security</p> <p>1997-04-01 ss. 2-5, 6 (par. 2, 3, 4)</p> <p>1997-10-01 ss. 1, 6 (par. 1)</p>
1996, c. 79	<p>An Act to amend the Act respecting financial assistance for students and the General and Vocational Colleges Act</p> <p>1997-02-06 ss. 1, 2, 3, 4, 8, 9, 10, 12, 13, 14, 15, 17</p> <p>1997-04-01 ss. 6, 16</p> <p>1997-05-01 ss. 7, 11</p> <p>1997-07-01 s. 5</p>

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Reference	Title Date of coming into force
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors 1998-10-21 ss. 10 (par. 4), 11 (par. 1, the words “and a list of the addresses for which no electors’ names are entered”), 13 (where it enacts s. 198.1 of the Election Act (R.S.Q., chapter E-3.3)) 1999-09-22 ss. 5, 8 (except for the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1 enacted by section 8)
1997, c. 16	An Act respecting the Saguenay—St. Lawrence Marine Park 1998-06-12 ss. 1-26
1997, c. 20	An Act to amend the Act to foster the development of manpower training and other legislative provisions 1998-04-01 s. 8 (s. 23.1 of R.S.Q., chapter D-7.1) 1998-02-04 ss. 13, 15 1998-04-01 s. 16
1997, c. 23	An Act to amend the Act respecting the Conseil consultatif du travail et de la main-d’œuvre 1997-11-26 ss. 1, 2
1997, c. 24	An Act to amend the Charter of the French language 1997-09-01 ss. 1, 2, 7-21, 23-26 1998-01-01 ss. 3-6, 22
1997, c. 27	An Act to establish the Commission des lésions professionnelles and amending various legislative provisions 1997-10-29 ss. 24 (enacting ss. 429.1, 429.5 (1 st par.), 429.12 of R.S.Q., chapter A-3.001), 30 (enacting s. 590 of R.S.Q., chapter A-3.001) [for the sole purpose of declaring the Minister of Labour responsible for the provisions of the latter Act concerning the Commission des lésions professionnelles], 62 1998-04-01 ss. 1-23, 24 (ss. 367-429, 429.2-429.4, 429.5 (2 nd par.), 429.6-429.11, 429.13-429.59), 25-29, 31-61, 63-68
1997, c. 29	An Act respecting the Centre de recherche industrielle du Québec 1997-06-30 ss. 1-42
1997, c. 37	An Act to amend the Act respecting safety in sports 2002-04-01 s. 2 (ss. 46.17, 46.18 of the Act respecting safety in sports (R.S.Q., chapter S-3.1))
1997, c. 39	An Act respecting certain flat glass setting or installation work 1997-07-09 ss. 1-3
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice 1997-09-24 ss. 845 (2 nd par.), 848-850 (as regards persons governed by s. 853), 853 (except the words “Until 1 December 1997”) 1997-09-24 s. 14 (1 st par.) [for the sole purposes of the preceding sections] 1997-10-29 s. 866 (s. 58.1 of the Act to establish the Commission des lésions professionnelles and amending various legislative provisions (1997, chapter 27))

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Reference	Title Date of coming into force
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice – <i>Cont'd</i> 1998-04-01 ss. 1-10, 14-105, 111 (par. 1), 121 (par. 1), 124-184, 186-211, 216-337, 340-360, 362, 364-404, 410-565, 567 (par. 3), 568, 576 (par. 1), 577 (par. 1, 3, 4), 578-759, 761-824, 826-832, 833 (except the provisions of the second paragraph respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions), 835-844, 845 (1 st par.), 846, 847, 848-850 (as regards the persons governed by s. 841), 851, 852, 855-864 1998-04-01 ss. 11, 12, 13, 865, 867, 876 (par. 4)
1997, c. 44	An Act respecting the Commission de développement de la métropole 1997-06-20 s. 103
1997, c. 47	An Act to amend the Education Act, the Act respecting school elections and other legislative provisions 1997-08-13 ss. 2, 3, 16, 17, 25, 29-50, 52, 54-59, 61-63, 67-71 1998-07-01 ss. 1, 4-15, 18-24, 26, 27, 28 (subject to s. 68), 51, 53, 60, 64-66
1997, c. 49	An Act to amend the Act respecting the Société de l'assurance automobile du Québec and other legislative provisions 1998-07-02 ss. 4-7, 9
1997, c. 50	An Act to amend various legislative provisions of the pension plans in the public and parapublic sectors 1997-03-22 ss. 52, 53 (effective date)
1997, c. 53	An Act to amend various legislative provisions concerning municipal affairs 1998-07-01 ss. 7 (par. 3), 18 (par. 3), 24 (par. 2), 29 (par. 2), 33 (par. 2), 36 (par. 3), 42 (par. 2), 47 (par. 2), 52 (par. 4)
1997, c. 54	An Act to amend the Act respecting lotteries, publicity contests and amusement machines 1997-09-24 ss. 1-9
1997, c. 55	An Act respecting the Agence de l'efficacité énergétique 1997-10-22 ss. 1-11, 14, 15, 35 1997-12-03 ss. 12, 13, 16-31, 34
1997, c. 58	An Act respecting the Ministère de la Famille et de l'Enfance and amending the Act respecting child day care 1997-07-02 ss. 1-19, 21 (par. 4), 24 (par. 3), 25-41, 44, 52, 59 (par. 4), 68, 98, 106 (par. 1), 121, 133, 134, 135 (par. 3), 136 (par. 3), 142-155
1997, c. 63	An Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail 1997-09-10 ss. 16, 17 (1 st par. (the part preceding subpar. 1, subpar. 8)), 21-29, 31, 32 1997-12-17 ss. 37, 38 (the part preceding par. 1, par. 2, 5), 40-46 1997-12-17 ss. 58-68, 107 (par. 4), 110, 119 (the part preceding par. 1, par. 2), 135, 145, 147 1998-01-01 ss. 17 (1 st par. (subpar. 1-7)), 18-20, 30, 33-36, 38 (par. 1, 3, 4, 6, 7), 39, 120-123, 136, 137 1998-04-01 ss. 17 (2 nd par.), 69-96, 97 (par. 2, 3), 98-105, 107 (par. 1, 2), 108, 111-118, 119 (par. 1), 125, 127, 129-134, 138 (par. 4), 140-143, 146

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Reference	Title Date of coming into force
1997, c. 64	An Act to amend the Act respecting the use of petroleum products and other legislative provisions 1999-02-24 ss. 1, 2 (enact. ss. 5, 7, 8 (2 nd par.), 14 (2 nd par.), 22 (subpar. 3), 23, 25 (subpar. 2, 5), 27 (3 rd par.), 37, 39, 41, 50, 51, 54, 59), 14 (enact. ss. 96, 97, 114, 115, 116), 15, 17, 18, 25 (3 rd par.) 1999-04-30 ss. 2 (enact. ss. 1-4, 6, 8 (1 st par.), 9-13, 14 (1 st par.), 15-21, 22 (subpar. 2 of 1 st par., 2 nd par.), 24, 25 (subpar. 1, 4 of 1 st par., 2 nd par.), 26, 27 (1 st , 2 nd , 4 th par.), 28-30, 32-38, 40, 42-49, 52, 53, 55-58, 60-66), 3-13, 14 (enact. ss. 98-113), 16, 19-24, 25 (1 st , 2 nd par.) 1999-07-01 s. 2 (enact. ss. 22 (subpar. 1), 25 (subpar. 3), 31)
1997, c. 75	An Act respecting the protection of persons whose mental state presents a danger to themselves or to others 1998-06-01 ss. 1-60
1997, c. 77	An Act to amend the Public Health Protection Act 1998-02-15 ss. 3-7
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport 2000-01-01 ss. 1, 2, 4, 7, 15-18 2000-05-01 ss. 3, 5, 6, 8-12, 13 (par. 2), 14 (par. 1), 19
1997, c. 80	An Act to amend the Public Curator Act and other legislative provisions relating to property under the provisional administration of the Public Curator 1998-12-16 ss. 36, 37 1999-06-01 s. 31 1999-07-01 ss. 1-27, 29, 30, 33-35, 39-43, 45-61, 62 except as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26), 63-78, 81 2000-10-01 s. 62 as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26)
1997, c. 83	An Act to abolish certain bodies 1998-03-18 ss. 25, 31, 32, 33, 38 (par. 1), 41, 42, 43, 44, 49 (par. 3), 50 (par. 3), 56 (par. 3) 2002-10-01 ss. 29, 30
1997, c. 85	An Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 1998-09-16 ss. 5-9, 395-399
1997, c. 87	An Act to amend the General and Vocational Colleges Act and other legislative provisions 1998-03-11 ss. 1-5, 7-11, 14, 21, 23-28, 34, 35 1998-07-01 ss. 6, 12, 13, 16-19, 22, 29-33 1999-01-01 ss. 15, 20
1997, c. 90	An Act to amend the Act respecting financial assistance for students 1998-04-01 ss. 1, 2, 3, 13, 14 1998-05-01 ss. 4, 5, 6, 7, 8, 9, 10, 11, 12
1997, c. 91	An Act respecting the Ministère des Régions 1998-04-01 ss. 1-7, 16-66, 68

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Reference	Title Date of coming into force
1997, c. 96	An Act to amend the Education Act and various legislative provisions 1998-04-01 ss. 107, 109-111, 126 (par. 2), 131, 163, 178, 180-183, 187-191
1998, c. 3	An Act to amend the Act respecting stuffing and upholstered and stuffed articles 2005-10-13 ss. 1-10
1998, c. 5	An Act to amend the Civil Code and other legislative provisions as regards the publication of personal and movable real rights and the constitution of movable hypothecs without delivery 1999-09-17 ss. 1-9, 12, 13, 19, 21, 23, 24, 25
1998, c. 15	An Act to amend the Act respecting immigration to Québec and other legislative provisions 1998-09-07 ss. 8, 10 (par. 8)
1998, c. 17	An Act respecting Investissement-Québec and Garantie-Québec 1998-08-21 ss. 1-83
1998, c. 19	An Act respecting Société Innovatech du Grand Montréal 1998-06-30 ss. 1-45
1998, c. 20	An Act respecting Société Innovatech Régions ressources 1998-06-30 ss. 1-42
1998, c. 21	An Act respecting Société Innovatech Québec et Chaudière-Appalaches 1998-06-30 ss. 1-45
1998, c. 22	An Act respecting Société Innovatech du sud du Québec 1998-06-30 ss. 1-45
1998, c. 24	An Act to amend the Mining Act and the Act respecting the lands in the public domain 1999-12-01 s. 82 (s. 169.2, except par. 3) 2000-11-22 ss. 1 (par. 2), 3 (par. 1), 4-51, 56-70, 75 (par. 3), 102 (par. 2), 103 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs), 105-109, 113 (par. 2), 114, 116, 117 (par. 2, 3), 118-120, 122, 124-126, 127 (par. 1, 3, 4), 128 (par. 1, 3-9, 12 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs)), 129, 130, 133, 134, 136, 142-145, 148-152, 158 2010-01-21 ss. 1 (par. 1), 2, 3 (par. 2-4), 71-74, 75 (par. 1, 2), 76-81, 82 (to the extent that it enacts ss. 169.1 and 169.2 (par. 3)), 83-101, 102 (par. 1), 103 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine), 104, 113 (par. 1), 115, 117 (par. 1), 123, 127 (par. 2), 128 (par. 2, 10, 11, 12 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine)), 131, 132, 154-157
1998, c. 27	An Act to amend the Act to promote the parole of inmates 1999-01-27 s. 13
1998, c. 30	An Act to amend the Act respecting municipal courts and the Courts of Justice Act 1998-09-09 ss. 6, 7, 14, 16, 21 1998-10-15 ss. 4, 5, 8-13, 18, 19, 22-28, 30, 31, 36, 40-42, 44 2001-03-28 ss. 15, 37, 38, 39

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Reference	Title Date of coming into force
1998, c. 33	Tobacco Act 1998-10-01 ss. 67, 71 1998-11-01 ss. 32-40, 55-57
1998, c. 36	An Act respecting income support, employment assistance and social solidarity 1998-08-05 s. 203 1999-10-01 ss. 1-19, 20 (1 st par.), 21-26, 27 (1 st , 2 nd par.), 28-31, 33-55, 58, 67, 68 (except 2 nd par. (subpar. 4, what follows the word “work”)), 69-74, 75 (except 2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 76-78, 79 (except 1 st par., last sentence), 80-95, 96 (1 st , 3 rd par.), 97-155, 156 (par. 1-6, 8-23, 25-30), 158 (1 st par. (subpar. 1-13), 2 nd par.), 159-175, 178-186, 189-202, 204, 206, 209-212, 216, 217, 219-226, 228 (except for the provisions of the first paragraph concerning the report on the implementation of the provisions pertaining to the payment of part of the benefit relating to lodging to the lessor), 229 2000-01-01 ss. 68 (2 nd par. (subpar. 4, what follows the word “work”)), 75 (2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 79 (1 st par., last sentence), 96 (2 nd par.), 158 (1 st par. (subpar. 14)) 2000-11-01 ss. 56, 57, 156 (par. 31)
1998, c. 37	An Act respecting the distribution of financial products and services 1998-08-26 ss. 158-184, 194, 229, 231, 244-248, 251-255, 256 (1 st , 2 nd par.), 257, 284-287, 288 (1 st par.), 296 (2 nd par.), 297 (2 nd par.), 299, 302-311, 312 (1 st par.), 323-326, 504-506, 510, 568, 572, 577, 579, 581 1999-02-24 ss. 1-11, 13 (2 nd par.), 58, 59, 61-65, 70, 72, 185, 189, 190, 193, 195, 196, 200-217, 223-228, 232, 233 (1 st par.), 258-273, 274 (3 rd par.), 279-283, 312 (2 nd par.), 313, 314, 315 (2 nd par.), 316, 319, 321, 322, 327, 328, 331-333, 351, 352, 355-358, 364, 365, 366, 370, 408 (2 nd par.), 411-414, 416, 423, 424, 426, 440, 443, 503, 543, 573 (2 nd par.) 1999-07-19 ss. 45, 57, 66, 67, 73-79, 82 (1 st par.), 104 (1 st par.), 128, 130-134, 144 (1 st par.), 146-157, 197, 218-222, 234-239, 249, 250, 274 (2 nd par. (subpar. 1)), 395-407, 418, 427, 428, 445, 447, 449, 450, 451 (1 st par.), 452, 458, 459, 484, 485, 487, 502, 517-521, 534-542, 544-546, 549 (1 st par.), 550-553, 566, 569, 570, 571, 574, 576 1999-10-01 ss. 12, 13 (1 st par.), 14-16, 18-25, 27, 29, 30, 33-39, 41-44, 46-56, 60, 68, 69, 71, 80, 81, 82 (2 nd par.), 83-103, 104 (2 nd , 3 rd par.), 105-127, 129, 135-143, 144 (2 nd , 3 rd par.), 145, 186-188, 191, 192, 198, 199, 230, 233 (2 nd par.), 240-243, 256 (3 rd par.), 274 (1 st par., 2 nd par. (subpar. 2)), 275-278, 288 (2 nd par.) 289-295, 296 (1 st par.), 297 (1 st par.), 298, 300, 301, 315 (1 st par.), 317, 318, 320, 329, 330, 334-350, 353, 354, 359-363, 367-369, 371-394, 408 (1 st par.), 409, 410, 415, 417, 419-422, 425, 429-439, 441, 442, 444, 446, 448, 451 (2 nd par.), 453-457, 460-483, 486, 488-501, 507-509, 511-516, 522-533, 547, 548, 549 (2 nd , 3 rd par.), 554, 557-565, 567, 573 (1 st par.), 575, 578, 580, 582 1999-10-01 ss. 555, 556 2003-01-01 ss. 17, 26, 31, 32
1998, c. 38	An Act to establish the Grande bibliothèque du Québec 1998-08-05 ss. 1-3, 4 (1 st par. (subpar. 1, 3), 2 nd par.), 5-22, 24-33 1999-05-05 ss. 4 (1 st par. (subpar. 2)), 23
1998, c. 39	An Act to amend the Act respecting health services and social services and amending various legislative provisions 1999-04-01 ss. 171, 207, 208 1999-03-31 ss. 139, 141-149, 202 2001-04-01 ss. 63 (par. 2), 94-97, 160

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Reference	Title Date of coming into force
1998, c. 40	An Act respecting owners and operators of heavy vehicles 1998-07-21 ss. 1-4, 6-14, 19, 20, 22-46, 48, 49, 51, 54, 55 (par. 1), 55 (par. 2, as regards the definition of “tool vehicle”), 58, 59, 62, 65, 66, 69, 71-76, 78, 79, 94, 117, 120-123, 125, 126, 128 (par. 1), 144 (par. 7, 8, 12), 146-148, 150 (par. 1, 2), 154-162, 171, 172, 174-182 1998-11-27 s. 144 (par. 9, 10) 1998-12-24 ss. 130, 131, 132 1999-02-24 ss. 15 (1 st , 3 rd par.), 16 (1 st par.), 17, 18 1999-04-01 ss. 5, 21, 50, 55 (par. 2 (as regards the definition of “heavy vehicle”)), 56, 57, 60, 61, 63, 67, 70, 77, 80, 82, 84, 85, 86, 88-93, 95, 96, 98, 103, 107, 108, 109 (par. 1 (except as regards the deletion of ss. 413 and 471), par. 3)), 111, 114, 124 (par. 2, 3), 127, 128 (par. 2), 129, 133-140, 149, 151, 163-170, 173 1999-04-29 s. 112 1999-07-01 ss. 15 (2 nd par.), 16 (2 nd par.), 47 1999-06-02 ss. 83, 144 (par. 1-6, 11, 13-18, 20, 21, 23) 1999-07-01 ss. 52, 53, 64, 68, 81, 99-102, 104-106, 109 (par. 2), 118, 119, 124 (par. 1), 141-143, 144 (par. 19, 22, 24), 145, 150 (par. 3), 152, 153 1999-11-01 ss. 115, 116 2000-12-14 ss. 109 (par. 1 (as regards the striking out of section 471)), 110, 113
1998, c. 41	An Act respecting Héma-Québec and the haemovigilance committee 1998-07-08 ss. 1, 2, 4-54, 56-75 1998-09-28 ss. 3, 55
1998, c. 42	An Act respecting Institut national de santé publique du Québec 1998-10-08 ss. 1-3, 4 (1 st par. (subpar. 5), 2 nd par.), 5-48 1999-09-12 s. 4 (1 st par. (subpar. 2, 3, 4)) 2000-04-01 s. 4 (1 st par. (subpar. 1))
1998, c. 44	An Act respecting the Institut de la statistique du Québec 1998-10-14 ss. 1, 14-19, 21-24, 63 1999-04-01 ss. 2-13, 20, 25-62
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry 1998-09-08 ss. 1, 3, 25, 41, 42 (par. 1), 43-50, 58, 60-63, 68-70, 81, 82, 84-86, 88-100, 110-113, 120, 122 (par. 1) [which enacts s. 123 (par. 8.4) of the Act respecting labour relations, vocational training and manpower management in the construction industry], 122 (par. 2), 125-135 2000-11-07 ss. 4-7, 9, 30-32, 37 2002-10-01 ss. 8, 10-13 2002-11-20 ss. 71, 73, 75, 76, 78, 80
1998, c. 47	An Act respecting certain facilities of Ville de Montréal 1998-09-25 ss. 1-42
1998, c. 51	An Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters 1999-05-13 ss. 1-25, 27, 29 2000-01-01 s. 26
1998, c. 52	An Act to amend the Election Act, the Referendum Act and other legislative provisions 1999-09-22 ss. 46, 47, 55, 56, 81, 94 (par. 3, 4)
1999, c. 11	An Act respecting Financement-Québec 1999-10-01 ss. 1-68

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Reference	Title Date of coming into force
1999, c. 13	An Act to amend various legislative provisions relating to building and the construction industry 1999-09-08 ss. 1, 8, 10, 13
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses 1999-07-01 ss. 18, 19 (on the date of the coming into force of ss. 35 and 65 of 1997, c. 73, under the provisions of s. 98 (par. 2) of that Act) 1999-10-01 ss. 34 (on the date of the coming into force of the provisions of s. 19 of 1998, c. 36 (subpar. 3 of 1 st par.)), 35 (on the date of the coming into force of the provisions of s. 28 of 1998, c. 36 (subpar. 4 of 1 st par.))
1999, c. 16	An Act respecting Immobilière SHQ 1999-12-15 ss. 1-38
1999, c. 26	An Act respecting the Société nationale du cheval de course 1999-09-01 ss. 1-20
1999, c. 30	An Act to amend certain legislative provisions respecting the Public Curator 2000-04-01 ss. 7-15, 17, 18, 19 (par. 1, 3, 4), 20, 24
1999, c. 32	An Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec 1999-08-04 ss. 1, 2 (1 st par., 2 nd par. (subpar. 2)), 3-15, 18-30, 33 2001-09-13 ss. 2 (2 nd par. (par. 1)), 16, 17, 31, 32
1999, c. 34	An Act respecting the Corporation d'hébergement du Québec 1999-12-01 ss. 1-26, 28-40, 42-55, 56 (par. 1), 57-61, 63-77 2000-01-05 ss. 27, 62 2000-04-01 ss. 41, 56 (par. 2)
1999, c. 36	An Act respecting the Société de la faune et des parcs du Québec 1999-09-08 ss. 1-3, 5-23, 33, 35, 36, 169, 170 1999-12-01 ss. 4, 24-32, 34, 37-168
1999, c. 37	An Act to amend the Act respecting prescription drug insurance 1999-09-01 ss. 1, 4-8
1999, c. 38	An Act respecting the transport of bulk material under municipal contracts 2000-09-20 ss. 1-3
1999, c. 41	An Act respecting the Société de développement de la Zone de commerce international de Montréal à Mirabel 2000-03-30 ss. 1-50
1999, c. 45	An Act to amend the Act respecting health services and social services as regards access to users' records 2000-01-01 ss. 1-5
1999, c. 46	An Act to amend the Code of Civil Procedure 2000-02-01 ss. 1-19
1999, c. 47	An Act to amend the Civil Code as regards names and the register of civil status 2002-05-01 s. 8

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Reference	Title Date of coming into force
1999, c. 49	An Act to amend the Civil Code as regards publication of certain rights by means of a notice 2000-01-01 s. 1
1999, c. 50	An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions 2002-03-27 ss. 30 (to the extent that it enacts ss. 149.2-149.5 of the Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)), 31, 47 (to the extent that it repeals ss. 19-22 of the Dairy Products and Dairy Products Substitutes Act (R.S.Q., chapter P-30)), 74
1999, c. 52	An Act to amend the Act respecting labour standards and other legislative provisions concerning work performed by children 2000-07-20 ss. 11 (where it enacts sections 84.6, 84.7 of the Act respecting labour standards), 12
1999, c. 53	An Act to provide for the implementation of agreements with Mohawk communities 1999-11-24 ss. 1-21
1999, c. 65	An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions of a fiscal nature 2000-02-02 ss. 1-4, 6, 7, 9 (par. 1, 2, 3), 11, 13-16, 17 (par. 2), 18, 19, 27, 28 (par. 1), 29 (par. 1, 2, 5), 30-32, 46, 49-53, 54 (par. 2), 55-63, 65-71, 74-76 2002-02-02 ss. 28 (par. 2, 3, 4), 29 (par. 3, 4)
1999, c. 66	An Act to amend the Highway Safety Code and other legislative provisions 2000-04-01 ss. 8, 9, 12, 13, 22-24, 30, 31 2000-12-14 ss. 18, 26 (par. 1), 29 2001-03-01 s. 20 2003-09-03 s. 15 2008-04-01 ss. 10, 26 (par. 2)
1999, c. 69	An Act to again amend the James Bay Region Development Act 2000-09-27 ss. 1-16
1999, c. 75	An Act to amend the Environment Quality Act and other legislation as regards the management of residual materials 2000-05-01 ss. 1-13 (subsections 1, 3, 4, 5 (heading) of Division VII of Chapter I of the Environment Quality Act), 14-54 2001-01-01 subsection 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13
1999, c. 77	An Act respecting the Ministère des Finances 2000-11-15 ss. 1-56
1999, c. 84	An Act to delimit the high water mark of the St. Lawrence River in the territory of Municipalité régionale de comté de La Côte-de-Beaupré 2002-10-03 ss. 1-4
1999, c. 89	An Act to amend the Health Insurance Act and other legislative provisions 2000-03-01 ss. 1 (par. 1, 3 (the replacement of “beneficiary” by “insured person”), 4, 5), 2, 3, 8, 11-17, 19, 20, 22-29, 31-37, 38 (par. 3-6), 39-56 2001-05-31 ss. 1 (par. 2, 3 (the replacement of “deemed” by “temporary”)), 4-7, 9, 10 (except the new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces), 18, 21, 30, 38 (par. 1, 2)

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Reference	Title Date of coming into force
1999, c. 90	An Act to amend various legislative provisions respecting municipal affairs 2001-01-31 ss. 22-26, 31
2000, c. 8	Public Administration Act 2000-09-06 s. 144 2000-10-01 ss. 1, 2, 12-23, 29-36, 38-56, 58-76, 77 (par. 1-3, 5-10, 12), 78-92, 93 (except to the extent that it repeals sections 22, 49.6 of the Financial Administration Act (R.S.Q., chapter A-6) and Division IX of that Act comprising sections 83-85), 94-98, 100, 103-105, 109, 120-123, 125-143, 145-149, 152, 153, 157-173, 175, 178-182, 186, 188, 191, 201, 219, 221, 222, 224-228, 230, 231, 236, 238, 239, 240 (with the exception of the number and word "10.2 and" in paragraph 3 and paragraphs 4 and 5), 242, 243 (with the exception of the word and number "and 49.6"), 244-253 2001-04-01 ss. 6, 7, 28, 57, 93 (to the extent that it repeals section 49.6 and Division IX comprising sections 83-85 of the Financial Administration Act), 192, the number and word "10.2 and" in paragraph 3 of section 240, and the word and number "and 49.6" in section 243 of that Act 2001-06-20 ss. 37, 93 (to the extent that it repeals s. 22 of the Financial Administration Act (R.S.Q., chapter A-6)), 99, 101, 102, 106-108, 110-119, 124, 150, 151, 154-156, 174, 176, 177, 183-185, 187, 189, 190, 193-200, 202-218, 220, 223, 229, 232-235, 237, 241 2002-04-01 ss. 24-27
2000, c. 9	Dam Safety Act 2002-04-11 ss. 1-18, 19 (1 st , 2 nd , 3 rd , 5 th par.), 20-49
2000, c. 10	An Act to amend the Tourist Establishments Act 2001-12-01 ss. 1-4, 6-33
2000, c. 13	An Act to amend the Professional Code and other legislative provisions 2000-07-12 ss. 1-95
2000, c. 15	Financial Administration Act 2000-11-15 ss. 1-14, 20-32, 46-57, 77-163, 165, 166 (except to the extent that the latter replaces sections 8, 22, 36-36.2, 47, 48, 49.6, 59-69.0.7, 69.5 and Division IX comprising sections 83-85 of the Financial Administration Act (R.S.Q., chapter A-6)), 167 2001-03-01 ss. 67, 68, 69 and 166 (to the extent that it replaces sections 59, 68 and 69 of the Financial Administration Act (R.S.Q., chapter A-6)) 2002-03-01 ss. 15-19, 61-66, 70-76, 164, 166 (to the extent that the latter replaces ss. 8, 36-36.2, 47, 48, 60-67, 69.0.1-69.0.7, 69.5 of the Financial Administration Act (R.S.Q., chapter A-6))
2000, c. 18	An Act respecting the Office Québec-Amériques pour la jeunesse 2000-09-13 ss. 1-34
2000, c. 20	Fire Safety Act 2000-09-01 ss. 1-6, 8-38 (1 st par.), 39-152, 154-185 2001-04-01 ss. 7, 153
2000, c. 21	An Act to amend the Cinema Act 2001-01-01 ss. 1-8
2000, c. 22	An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions 2000-11-15 ss. 68, 69 2001-09-20 ss. 58, 59, 65 2004-03-24 ss. 45 (par. 2), 50 (par. 1 (except the words "the registration fees and"), 2)

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Reference	Title Date of coming into force
2000, c. 28	An Act respecting Nasdaq stock exchange activities in Québec 2000-10-19 ss. 1, 9
2000, c. 29	An Act respecting financial services cooperatives 2000-10-04 ss. 641, 642 2001-07-01 ss. 1-640, 643-683, 685-693, 695-698, 700-701, 704-711, 712 (1 st par.), 713-717, 719-723, 725-728, 730
2000, c. 35	An Act to amend the Transport Act 2000-06-30 ss. 2, 4, 5, 6, 7
2000, c. 36	An Act to amend the Act respecting the Ministère du Revenu as regards the suspension of recovery measures 2000-10-01 ss. 1-14
2000, c. 40	An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act 2004-12-08 ss. 28-33 2005-05-11 s. 4 (to the extent that it introduces s. 3.0.1 (1 st par.) of the Animal Health Protection Act (R.S.Q., chapter P-42))
2000, c. 42	An Act to amend the Civil Code and other legislative provisions relating to land registration 2001-10-09 ss. 1, 2, 10, 11, 13-21, 24-26, 28-32, 41 (where it amends a. 2999.1 (1 st par.) of the Civil Code), 42, 43 (except where it deals with the information referred to in a. 3005 of the Civil Code, on the geodesic reference and geographic coordinates making it possible to describe an immovable), 44-52, 54-58, 60-62, 64, 65, 69, 71-78, 81, 83-86, 88, 89 (except where it strikes out s. 146 (2 nd par.) of the Act respecting the implementation of the reform of the Civil Code), 90, 91 (except where it repeals ss. 151 (1 st sentence), 152 (2 nd par.), 153 (par. 2) of the Act respecting the implementation of the reform of the Civil Code), 92 (except where it repeals s. 155 (par. 2.3, 2.4) of the Act respecting the implementation of the reform of the Civil Code), 93, 96-98, 100-107, 117, 119-127, 129-133, 136, 138-143, 148-153, 155, 157-185, 188, 197-209, 212-214, 216, 218-225, 229-236, 238, 241-245
2000, c. 44	Notaries Act 2002-01-01 ss. 1-25, 27-58, 60, 61, 93-105, 106 (except where it replaces the provisions of the Notarial Act (R.S.Q., chapter N-2) respecting the preservation of notarial acts <i>en minute</i> , the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts <i>en minute</i> and the seizure of property related to the practice of the notarial profession), 107
2000, c. 45	An Act respecting equal access to employment in public bodies and amending the Charter of human rights and freedoms 2001-04-01 ss. 1-34
2000, c. 46	An Act respecting the exercise of the fundamental rights and prerogatives of the Québec people and the Québec State 2001-02-28 ss. 1-13
2000, c. 48	An Act to amend the Act respecting the conservation and development of wildlife and the Act respecting hunting and fishing rights in the James Bay and New Québec territories 2008-06-25 s. 14 (par. 2)

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Reference	Title Date of coming into force
2000, c. 49	An Act respecting transport infrastructure partnerships 2007-08-15 ss. 23-27, 29
2000, c. 53	An Act respecting La Financière agricole du Québec 2001-04-01 ss. 1, 2, 3 (1 st , 3 rd par.), 4-18, 82, 83 2001-04-17 ss. 3 (2 nd par.), 19-69, 70 (1 st par.), 71-77, 78 (to the extent that it governs the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101)), 79-81 2001-09-05 s. 70 (2 nd par.)
2000, c. 57	An Act to amend the Charter of the French language 2001-06-18 ss. 1-5, 6 (except the words “, Cree School Board, Kativik School Board” in s. 29.1 enacted by par.1), 7-15
2000, c. 61	An Act to amend the Maritime Fisheries Credit Act 2001-05-02 ss. 1-7
2000, c. 62	An Act respecting the Société d’Investissement Jeunesse 2001-02-28 ss. 1-4
2000, c. 68	An Act respecting La Société Aéroportuaire de Québec 2000-10-25 ss. 1-7
2000, c. 77	An Act respecting the Mouvement Desjardins 2001-07-01 ss. 1-62, 64, 66, 68, 71 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29))
2001, c. 2	An Act to amend the Election Act and other legislative provisions 2001-05-02 ss. 1-12, 14-21, 23-25, 32-37, 38 (par. 1), 40-44, 48, 50-57
2001, c. 6	An Act to amend the Forest Act and other legislative provisions 2001-06-27 ss. 3-25, 27-29, 31, 34, 35 (to the extent that it enacts s. 43.2), 37, 48, 49, 53, 55, 56 (par. 2, 3), 59, 61, 64-69, 70 (par. 1), 71 (except for s. 84.8 that it enacts), 74-76, 78 (except for ss. 92.0.5 and 92.0.6 that it enacts), 79-90, 91 (except for s. 104.1 that it enacts), 92-98, 99 (par. 1), 100-102, 104-118, 119 (par. 1-4, 8), 120, 121, 122 (except for ss. 184 (2 nd par.), 186.7 (1 st par. (subpar. 3)) and 186.9 that it enacts), 123-129, 131-154, 157 (par. 1), 159, 160, 162, 163, 168, 170-172, 174-176, 182-188 2001-09-01 s. 169 2002-01-01 ss. 164-167, 173 2002-04-01 ss. 1, 54, 58, 158 2002-09-01 ss. 26, 161 2005-11-24 ss. 119 (par. 7), 122 (to the extent that it enacts s. 186.9) 2007-03-31 ss. 70 (par. 4), 91 (to the extent that it enacts s. 104.1), 122 (to the extent that it enacts s. 186.7 (1 st par. (subpar. 3))) 2008-04-01 ss. 60, 77, 130
2001, c. 9	An Act respecting parental insurance 2005-01-10 ss. 82 (to the extent that it concerns the Conseil de gestion de l’assurance parentale), 85 (to the extent that it concerns the Conseil de gestion de l’assurance parentale), 89, 90, 91 (except 2 nd par. (subpar. 2)), 92-110, 111 (except par. 1), 112-120, 152 2005-08-22 any portion not yet in force of s. 88 2005-10-19 s. 150 2005-11-16 any portion not yet in force of s. 82 2006-01-01 any portion not yet in force of ss. 3, 4, 7, 8, 16, 18-21, 23, 26, 34, 38, 82*, 83, 85, 91, 111 2006-01-01 any other section not yet in force * Order in Council 1102-2005 sets 16 November 2005 as the date of coming into force of any portion not yet in force of section 82.

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Reference	Title Date of coming into force
2001, c. 11	An Act respecting the Bibliothèque nationale du Québec and amending various legislative provisions 2002-03-04 ss. 1-34
2001, c. 12	Geologists Act 2001-08-22 ss. 1-24
2001, c. 15	An Act respecting transportation services by taxi 2002-05-15 ss. 10 (3 rd par.), 79 (1 st par. (subpar. 4, 8)) 2002-06-05 ss. 12 (4 th par.), 88 2002-06-30 ss. 1-9, 10 (1 st , 2 nd par.), 11, 12 (1 st , 2 nd , 3 rd par.), 13-17, 18 (except 3 rd par. (subpar. 1)), 19-25, 26 (except 1 st par. (subpar. 3)), 27-34, 48-71, 79 (1 st par. (subpar. 1-3, 5-7, 9-12), 2 nd , 3 rd , 4 th par.), 80-87, 89-134, 139-151
2001, c. 19	An Act concerning the organization of police services 2001-10-10 s. 1 (par. 1)
2001, c. 23	An Act respecting public transit authorities 2002-02-13 s. 208
2001, c. 24	An Act to amend the Act respecting health services and social services and other legislative provisions 2001-06-29 ss. 6, 7 (to the extent that it introduces s. 126.2 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 8, 11 2001-12-19 ss. 1, 2, 55, 56, 58-61, 63, 65, 66, 67 (to the extent that it replaces s. 397.3 of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 68-78, 80-82, 85, 87, 92, 106, 108, 109 2002-04-01 s. 64 2002-05-01 ss. 36-38 2002-08-01 ss. 5, 7 (to the extent that it introduces s. 126.2 (3 rd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 9, 10, 12-34, 39-42, 46, 47, 50-52, 84, 90, 91, 94-101, 104, 107
2001, c. 26	An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions 2002-02-13 ss. 63 (where it enacts ss. 137.11-137.16 of the Labour Code (R.S.Q., chapter C-27)), 207 2002-10-02 s. 63 (where it enacts ss. 137.17-137.39 of the Labour Code) 2002-10-23 ss. 63 (where it enacts ss. 113, 137.62, 137.63 of the Labour Code), 139, 209, 220 2002-11-25 s. 63 (where it enacts s. 112 of the Labour Code) 2002-11-25 ss. 1-11, 12 (par. 1), 13-24, 25 (par. 2, 3), 26-30, 32 (where it enacts ss. 45.1, 45.2 of the Labour Code), 33-41, 43, 46, 48, 49, 52-56, 59, 63 (where it enacts ss. 114 (except with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 115, 116 (1 st par.), 117-132, 134-137.10, 137.40-137.61 of the Labour Code), 64 (except par. 3 where it enacts s. 138 (1 st par. (subpar. g, h)) of the Labour Code), 65-72, 83-92, 94-125, 127, 131, 140-150, 151 (par. 1-23, 25), 152-157, 160-172, 174-181, 182 (par. 1, 2, 4), 183-201, 203-205, 208, 210, 212-219 2003-04-01 s. 138 2003-09-01 s. 63 (where it enacts s. 133 of the Labour Code) 2004-01-01 s. 63 (where it enacts ss. 114 (with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 116 (2 nd par.) of the Labour Code)

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Reference	Title Date of coming into force
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving 2002-04-21 ss. 3, 4, 21 2002-10-27 ss. 12, 13, 15
2001, c. 32	An Act to establish a legal framework for information technology 2001-10-17 s. 104 2001-11-01 ss. 1-103
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions 2004-07-15 s. 35 2004-12-08 s. 30 2005-05-11 s. 29 (par. 2)
2001, c. 36	An Act constituting Capital régional et coopératif Desjardins 2001-07-01 s. 32 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29))
2001, c. 38	An Act to amend the Securities Act 2003-06-27 ss. 8-11, 15-17, 18 (par. 2), 19, 20, 24-33, 35-52, 54, 59, 60, 82, 100 2005-06-01 s. 22
2001, c. 43	An Act respecting the Health and Social Services Ombudsman and amending various legislative provisions 2002-04-01 ss. 7-9, 12-28, 38, 39, 41 (ss. 33, 35-40, 44-50, 52-61, 66, 68-72, 76.8-76.14 of the Act respecting health services and social services (R.S.Q., chapter S-4.2))
2001, c. 60	Public Health Act 2003-02-26 ss. 7-17, 18 (the words “as provided in the national public health program”), 19-32, 146, 163 (s. 371 (par. 3, 4) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 164
2001, c. 64	An Act to amend the Act respecting the Barreau du Québec and the Stenographers’ Act 2006-05-01 ss. 2, 5-8
2001, c. 75	An Act to amend certain legislative provisions concerning the conclusion and signing of borrowing transactions and financial instruments 2002-03-01 ss. 1-7
2001, c. 78	An Act to amend various legislative provisions as regards the disclosure of confidential information to protect individuals 2002-03-13 s. 16
2002, c. 17	An Act to amend the Act respecting childcare centres and childcare services and the Act respecting the Ministère de la Famille et de l’Enfance 2004-06-01 ss. 1, 8-11, 13, 14, 18 (par. 1-3, 7), 20, 23
2002, c. 21	An Act to amend the Act respecting municipal courts, the Courts of Justice Act and other legislative provisions 2002-06-26 s. 18 2002-07-01 ss. 1-8, 10-17, 19-53, 55-68 2002-09-01 ss. 9, 54

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Reference	Title Date of coming into force
2002, c. 22	An Act to amend the Act respecting administrative justice and other legislative provisions 2002-10-02 ss. 32-34 (s. 137.27 of the Labour Code (R.S.Q., chapter C-27) enacted by 2001, c. 26, s. 63) 2005-10-01 s. 7
2002, c. 23	Lobbying Transparency and Ethics Act 2002-11-28 ss. 8-18 (Div. I of Chap. II), 19 (2 nd par.), 20-24, 25, 49-51, 56, 60 (insofar as it relates to a provision of Div. I of Chap. II), 61 (insofar as it relates to s. 25), 69
2002, c. 24	An Act respecting the Québec correctional system 2007-02-05 ss. 1-4, 6-15, 17-58, 59 (except to the extent that it deals with a temporary absence for a family visit), 60-118, 119 (except to the extent that it deals with a temporary absence for a family visit), 120-139, 143-159, 160 (except to the extent that it deals with a temporary absence for a family visit), 161-174, 175 (except to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (except to the extent that it deals with a temporary absence for a family visit), 177-210 2007-06-04 ss. 59 (to the extent that it deals with a temporary absence for a family visit), 119 (to the extent that it deals with a temporary absence for a family visit), 140-142, 160 (to the extent that it deals with a temporary absence for a family visit), 175 (to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (to the extent that it deals with a temporary absence for a family visit) 2008-03-03 s. 5
2002, c. 25	An Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec 2003-09-15 s. 17 (to the extent that it enacts ss. 95.11-95.24 of the Forest Act (R.S.Q., chapter F-4.1))
2002, c. 27	An Act to amend the Act respecting prescription drug insurance and other legislative provisions 2002-06-26 s. 15 2002-12-01 ss. 12, 47 2003-01-01 s. 5 2003-02-26 ss. 14, 16, 17, 18, 20, 21, 22 (par. 1), 23 (par. 1), 25, 27, 29, 31 (2 nd par.), 32 (2 nd par.), 41 (par. 2), 42-44 2003-03-01 s. 10 (par. 1, 3) 2005-06-30 ss. 1 (par. 2), 22 (par. 3)
2002, c. 28	An Act to amend the Charter of the French language 2002-10-01 ss. 2-10, 18-24, 43-48 2022-05-05 s. 1
2002, c. 29	An Act to amend the Highway Safety Code and other legislative provisions 2002-09-03 ss. 1, 3-6, 33, 34, 36, 39, 40, 42, 43 (regarding the reference to ss. 251 and 274.2), 45, 46, 53, 55, 56, 57 (regarding s. 492.2), 59-61, 67-70, 72-74, 77, 78 2002-10-27 ss. 2, 7-9, 13-17, 20 (except the reference to s. 202.2.1 in subpar. 1 of 1 st par. and except the 2 nd par.), 21-24, 25 (except par. 2), 26-28, 30-32, 35, 37, 41, 43 (regarding the reference to s. 233.2), 47-52, 54, 57 (regarding s. 492.3), 58, 62-66, 71, 75, 76 2002-12-16 ss. 10-12, 79, 80

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 30	An Act to amend the pension plans of the public and parapublic sectors 2003-02-20 ss. 6 (to the extent that it enacts s. 17.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)) except in respect of the category of employees comprised of employees on leave without pay, 10 (par. 3) except in respect of the category of employees comprised of employees on leave without pay, 18 except in respect of the category of employees comprised of employees on leave without pay
2002, c. 33	An Act to amend the Professional Code and other legislative provisions as regards the health sector 2003-01-30 ss. 1 (except where it replaces s. 37 (par. <i>c</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (except where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 3, 4 (except where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 5-9, 11, 12 (except where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 13-16, 17 (except where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)), 18-33 2003-06-01 ss. 1 (where it replaces s. 37 (par. <i>c</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 4 (where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 12 (where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 17 (where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)) 2008-05-29 s. 10 2014-06-25 s. 2 (where it adds s. 37.1 (par. 3 (subpar. <i>i</i>)) of the Professional Code (chapter C-26))
2002, c. 34	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 2008-10-29 s. 1
2002, c. 41	An Act respecting the Observatoire québécois de la mondialisation 2003-01-15 ss. 1-35
2002, c. 45	An Act respecting the Autorité des marchés financiers 2003-02-06 ss. 116 (1 st par., 3 rd par.), 117-152, 153 (except 5 th par.), 154-156, 485, 689 (par. 3) 2003-04-16 ss. 1-3, 20-22, 25-32, 33 (1 st par.), 36, 39-47 2003-12-03 ss. 92, 95, 97-102, 106, 108-115 2004-02-01 ss. 4-19, 23, 24, 33 (2 nd par.), 34, 35, 37, 38, 48-62, 64-91, 93, 94, 96, 103, 104 (2 nd par.), 105, 107, 157-178, 179 (par. 1, 3), 180-196, 197 (par. 1, 3), 198-212, 214 (par. 1, 2), 215-219, 221 (par. 1, 2), 222-230, 231 (par. 1), 232, 240, 241, 243, 244, 246-263, 264 (to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 265, 266 (to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 267-274, 276-279, 280 (to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 281, 282 (to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 283, 284, 285 (to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 286, 288, 289, 291-293, 294 (to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 295-305, 307, 308, 310 (par. 2), 311-314, 316-333, 336, 338, 339, 340 (to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 341, 344-346, 348, 349, 351, 352, 354, 355, 357 (par. 1), 358 (par. 2), 360, 363-372, 374 (par. 1), 375, 376, 379-382, 385, 386, 388, 389, 391-399, 401, 402, 404-406, 407 (par. 4), 408, 410-415, 417, 419-444, 446-458, 460-470, 472-482, 486-489, 492-501, 502 (to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 503, 505-508, 509 (to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 510, 512, 513, 515-538,

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 45	<p>An Act respecting the Autorité des marchés financiers – <i>Cont'd</i></p> <p>540, 542, 543, 544 (to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 545-547, 549-551, 554-558, 559 (par. 2), 560-562, 564-566, 568, 569 (par. 2), 570-581, 583-588, 589 (par. 2), 590 (par. 2), 591 (par. 1), 594-596, 598, 599, 601-604, 610, 611, 613, 614 (to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 615, 616 (to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 617-619, 620 (to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 621, 622, 624 (par. 3), 629, 631, 638, 639, 642-652, 654-685, 687, 688, 689 (par. 1, 2, 4, 5), 695-703, 705-726, 731, 739, 740, 742-744</p> <p>Note: Sections 694 and 741 came into force on the date of coming into force of section 7.</p> <p>2004-06-01 ss. 358 (par. 1), 359 (par. 2), 373, 374 (par. 2), 445, 730</p> <p>2004-08-01 s. 104 (1st par.)</p> <p>2010-01-01* ss. 342, 343, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 727-729 (*Order in Council 1282-2009 postponed the coming into force of those sections.)</p>
2002, c. 50	<p>An Act to amend the General and Vocational Colleges Act and the Act respecting the Commission d'évaluation de l'enseignement collégial</p> <p>2004-04-07 s. 7</p>
2002, c. 51	<p>An Act to amend the Act respecting income support, employment assistance and social solidarity and the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail</p> <p>2003-01-01 ss. 1-31</p>
2002, c. 53	<p>An Act to amend the Environment Quality Act and other legislative provisions</p> <p>2008-06-01 ss. 1, 2 (par. 2), 3-5, 9-14, 18</p>
2002, c. 55	<p>An Act to amend the Travel Agents Act and the Consumer Protection Act</p> <p>2003-01-29 s. 22</p> <p>2004-11-11 ss. 18 (par. 2), 25 (par. 2, 6), 26</p>
2002, c. 56	<p>An Act to secure the supply of hogs to a slaughterhouse enterprise in the Abitibi-Témiscamingue region</p> <p>2004-07-21 s. 1</p>
2002, c. 61	<p>An Act to combat poverty and social exclusion</p> <p>2003-03-05 ss. 1 (1st par, 2nd par. (except the second sentence)), 2-20, 21 (1st par.), 61, 62 (except as regards ss. 58 and 60), 64, 66, 69</p> <p>2003-04-01 ss. 1 (3rd par.), 46-57, 67</p> <p>2005-10-17 ss. 1 (2nd par. (2nd sentence), to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2nd par., except the words "and those of the indicators proposed by the Observatoire de la pauvreté et de l'exclusion sociale that were retained"), 22-30, 31 (except 3rd par.), 32 (except 2nd par. (2nd sentence)), 33, 34, 58 (except the words "and those of the indicators proposed by the Observatoire de la pauvreté et de l'exclusion sociale retained by the Minister"), 59 (except the words " , taking into account in particular the indicators proposed by the observatory,"), 60, 62 (to the extent that it concerns ss. 58 and 60), 63, 65 (1st par.), 68</p>
2002, c. 62	<p>An Act to amend the Highway Safety Code and the Act respecting the Ministère du Revenu</p> <p>2003-03-05 s. 4 (to the extent that it replaces s. 359.1 (2nd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p> <p>2003-04-13 s. 4 (to the extent that it replaces s. 359.1 (1st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 66	An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians 2003-07-01 ss. 5-11, 13, 15 (par. 2, 3), 16-20, 22-24, 29 2003-09-01 s. 28
2002, c. 69	An Act respecting pre-hospital emergency services and amending various legislative provisions 2011-05-31 ss. 63, 67, 69-75, 170, 171
2002, c. 70	An Act to amend the Act respecting insurance and other legislative provisions 2003-02-12 ss. 1-38, 39 (except s. 88.1 of the Act respecting insurance (R.S.Q., chapter A-32) which it replaces), 40-78, 79 (except Div. III.1 of Chapter V of Title III of the Act respecting insurance comprising ss. 200.0.4-200.0.13), 80-147, 149-157, 163, 164, 169, 173-175, 177, 179-186, 188, 189, 191-204 2003-02-26 s. 148 2003-06-25 ss. 170-172
2002, c. 71	An Act to amend the Act respecting health services and social services as regards the safe provision of health services and social services 2011-05-01 s. 15 (s. 431 (2 nd par. (par. 6.2)) of the Act respecting health services and social services (R.S.Q., chapter S-4.2))
2002, c. 78	An Act to amend the Code of Penal Procedure 2003-07-01 ss. 1-7
2003, c. 5	An Act to amend the Highway Safety Code and the Code of Penal Procedure as regards the collection of fines 2004-05-16 ss. 1-7, 8 (except to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 9-30 2004-12-05 s. 8 (to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2))
2003, c. 17	An Act to amend the Act respecting financial assistance for education expenses 2004-05-01 ss. 1-43
2003, c. 18	An Act to amend the Cooperatives Act 2005-11-17 ss. 1-108, 109 (except to the extent that the provisions enact s. 221.2.3 of the Cooperatives Act (R.S.Q., chapter C-67.2)), 110-164, 166-185 2015-10-01 s. 109 (to the extent that the provisions enact s. 221.2.3 of the Cooperatives Act (chapter C-67.2))
2003, c. 23	An Act respecting commercial aquaculture 2004-09-01 ss. 1-80
2003, c. 25	An Act respecting bargaining units in the social affairs sector and amending the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors 2005-08-24 ss. 12-51
2003, c. 29	An Act respecting the Ministère du Développement économique et régional et de la Recherche 2004-03-23 ss. 1-134, 135 (except par. 7-17, 20, 21, 24, 25 (to the extent that it amends s. 35 of the Winding-up Act (R.S.Q., chapter L-4)), 30, 31, 35-37), 136-178

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Reference	Title Date of coming into force
2004, c. 2	An Act to amend the Highway Safety Code and other legislative provisions 2005-01-01 ss. 6, 8, 12, 15, 30, 41, 55, 62, 76, 77, 79 2006-03-27 ss. 10, 16, 57, 58 (to the extent that it enacts the first paragraph of section 520.2 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 61, 63-65 2007-06-15 ss. 35-39, 42-52, 54, 56 2007-10-01 ss. 33, 34 2008-06-18 ss. 27, 29 2008-10-28 ss. 7, 11, 14 2010-12-16 ss. 2, 5, 21-24, 28, 59 2013-12-01 s. 25
2004, c. 3	An Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption and to amend various legislative provisions in relation to adoption 2004-09-01 ss. 26, 27 (par. 1), 28-30 2006-02-01 ss. 1-25, 27 (par. 2), 31-35
2004, c. 6	An Act to amend the Forest Act 2006-05-01 s. 6
2004, c. 11	An Act to repeal the Act respecting the Société de la faune et des parcs du Québec and to amend other legislative provisions 2004-06-30 ss. 1-80
2004, c. 12	An Act to amend the Courts of Justice Act and other legislative provisions as regards the status of justices of the peace 2007-02-21 ss. 1 (ss. 175-177, 178 (2 nd par.), 179 of the Courts of Justice Act (R.S.Q., chapter T-16)), 2-8
2004, c. 25	An Act to amend the Act respecting the Bibliothèque nationale du Québec, the Archives Act and other legislative provisions 2005-12-21 s. 22, except for the amendments in paragraphs 1 and 4 concerning the replacement of the words “the library” 2006-01-31 ss. 1-4, 5 (par. 1), 6-21, 22 (par. 1 concerning the replacement of the words “the library”, 2, 3, 4 concerning the replacement of the words “the library”, 5-7), 23-72, 74-79 2007-11-07 s. 5 (par. 2-4)
2004, c. 30	An Act respecting Services Québec 2005-05-02 ss. 1-3, 19-36, 38-44, 50, 58, 60 2005-06-22 ss. 4-18, 37, 45-49, 51, 53-56, 59
2004, c. 31	An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions 2006-04-01 ss. 3 (par. 1), 29, 33
2004, c. 32	An Act respecting the Agence des partenariats public-privé du Québec 2005-04-18 ss. 1-3, 19-36, 38-46, 53, 56-69, 71 2005-05-18 ss. 4-18, 37, 47-52, 54, 55, 70
2004, c. 37	An Act to amend the Securities Act and other legislative provisions 2005-03-16 s. 46 2005-09-14 ss. 1 (par. 2-4), 3 (par. 1-4, 6), 4 (par. 2), 7, 8, 9 (par. 1), 10 (par. 3), 11-13, 22, 23 (par. 2), 31 (par. 2), 37 (par. 2, 3), 38 (par. 4) 2009-09-28 s. 32 (to the extent that it enacts s. 308.2 of the Securities Act (R.S.Q., chapter V-1.1))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2004, c. 39	An Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions 2006-01-01 ss. 68, 101, 122, 176, 192, 210, 236 2008-04-02 ss. 6 (to the extent that it enacts subdivision 4 of Division IV of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)), 47 (par. 3) (to the extent that it refers to s. 41.7), 124 (to the extent that it enacts Division III.3 of Chapter VI of Title I of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)), 136, 137 (par. 7) (to the extent that it refers to s. 109.8 of the Act respecting the Government and Public Employees Retirement Plan), 255 (to the extent that it enacts Division I.3 of Chapter VI of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)), 262, 263 (par. 3) (to the extent that it refers to s. 138.7 of the Act respecting the Pension Plan of Management Personnel)
2004, c. 40	An Act to repeal the Act respecting the establishment of a steel complex by Sidbec and the Act respecting the Société du parc industriel et portuaire Québec-Sud 2005-03-23 ss. 1-17
2005, c. 7	An Act respecting the Centre de services partagés du Québec 2005-06-27 ss. 1-3, 18-36, 38, 39, 45-48, 54, 107, 109 2005-12-06 ss. 4-17, 37, 40-44, 49-53, 55-79, 80 (to the extent that it enacts the first sentence of s. 13 of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1)), 81-106, 108
2005, c. 10	An Act to amend the Act respecting petroleum products and equipment, the Building Act and other legislative provisions 2007-04-01 ss. 1-83
2005, c. 13	An Act to amend the Act respecting parental insurance and other legislative provisions 2005-08-22 any portion not yet in force of s. 50 2005-11-16 s. 70 (to the extent that it concerns s. 82 of the Act respecting parental insurance (2001, c. 9)) 2006-01-01 any portion not yet in force of ss. 2, 4-6, 10, 15, 20, 47, 102, 105 2006-01-01 any other section not yet in force
2005, c. 15	Individual and Family Assistance Act 2005-10-01 s. 191 2007-01-01 ss. 1-63, 64 (except 1 st par., second sentence), 65-73, 84-107, 109-136, 137 (except for the part concerning the Youth Alternative Program and a specific program), 138-156, 157 (except par. 2), 158-175, 180-190, 192, 193, 195, 198, 199 2007-04-01 ss. 74-83, 108, 137 (for the part concerning the Youth Alternative Program and a specific program)
2005, c. 16	An Act to amend the Education Act and the Act respecting private education 2005-11-01 ss. 6-9 2006-09-01 ss. 1-5, 10-14
2005, c. 17	An Act to amend the Act respecting administrative justice and other legislative provisions 2006-01-01 ss. 1-16, 18-30, 32, 48 2006-07-01 ss. 17, 31, 33-42, 44, 45, 49 2007-01-01 ss. 46, 47
2005, c. 18	An Act respecting the Health and Welfare Commissioner 2006-08-14 ss. 2, 14, 17-21, 23, 28, 33, 34, 36, 38-44 2007-10-04 s. 15

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Reference	Title Date of coming into force
2005, c. 18	An Act respecting the Health and Welfare Commissioner – <i>Cont'd</i> 2008-06-01 ss. 22, 45 2008-09-30 s. 16
2005, c. 19	An Act to amend the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs and other legislative provisions 2005-08-31 s. 2 (to the extent that it introduces s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2)) 2005-12-08 s. 2 (other than the provisions introducing s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2))
2005, c. 22	An Act to amend the Building Act and other legislative provisions 2005-12-01 ss. 10 (par. 2, 3), 11, 12 (par. 1), 15-28, 30-38, 40, 41, 45 (par. 5, 6), 46-49, 54, 55 2008-06-25 ss. 1-9, 10 (par. 1, 4), 12 (par. 2), 13, 14, 29, 39, 42-44, 45 (par. 1-4), 50-53
2005, c. 27	An Act to amend the Code of Penal Procedure and the Courts of Justice Act 2006-10-02 ss. 1-21, 23
2005, c. 32	An Act to amend the Act respecting health services and social services and other legislative provisions 2007-02-01 ss. 139, 140 (par. 2), 141 2007-02-14 ss. 244-246, 339 2009-02-01 s. 220 2010-01-01 s. 240 (the words “or a health professional”, “or professional” and “or person to whom the health professional provides health services” in the paragraph introduced by paragraph 2)
2005, c. 33	An Act to amend the Environment Quality Act 2006-01-19 ss. 1-5
2005, c. 34	An Act respecting the Director of Criminal and Penal Prosecutions 2006-02-01 ss. 5 (solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 89 (solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 90 (1 st par., solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director) 2006-04-01 ss. 2, 3 (except for “During the year that precedes the end of the Director’s term or as soon as the office becomes vacant.”) 2007-03-05 ss. 1 (1 st par.), 4, 6-8, 10-12, 18, 22, 57 (par. 2) 2007-03-15 ss. 5 (for all matters other than those contemplated by Order in Council 53-2006 dated 1 February 2006), 90 (1 st par.) (for all matters other than those contemplated by Order in Council 53-2006 dated 1 February 2006) 2007-03-15 ss. 1 (2 nd par., 3 rd par.), 3 (the words “During the year that precedes the end of the Director’s term or as soon as the office becomes vacant.”), 9, 13-17, 19-21, 23-56, 57 (par. 1), 58-88, 90 (2 nd par., 3 rd par.), 91-94
2005, c. 39	An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions 2011-01-01 s. 3 (insofar as it replaces s. 2 (1 st par. (subpar. 3 (subpar. a))) of the Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., chapter P-30.3) and insofar as it enacts s. 2 (1 st par. (subpar. 4))) 2016-11-20 ss. 4 (par. 2), 30-47

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Reference	Title Date of coming into force
2005, c. 40	An Act to amend the Act respecting prescription drug insurance and other legislative provisions 2006-04-12 ss. 1, 2, 19, 22 (par. 1), 27 (par. 2), 30, 33-37 2006-08-30 ss. 3-7, 12, 13, 18, 21, 25 (to the extent that it enacts the title of Division III.1 and section 70.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 26, 29, 32, 39-41, 46, 47 2007-01-01 s. 14 2007-04-11 ss. 9, 15-17, 20, 22 (par. 3), 23 (to the extent that it enacts ss. 60.1-60.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 28 (to the extent that it enacts ss. 84.1, 84.2, 84.4 of the Act respecting prescription drug insurance), 38, 42, 44, 45 2007-10-01 s. 8 2008-04-21 ss. 10, 22 (par. 2), 24, 27 (par. 1) 2009-01-01 ss. 25 (to the extent that it enacts ss. 70.1 and 70.2 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 28 (to the extent that it enacts ss. 84.3 and 84.5 of the Act respecting prescription drug insurance)
2005, c. 41	An Act to amend the Courts of Justice Act and the Act respecting municipal courts 2008-02-13 s. 20
2005, c. 44	An Act to abolish certain public bodies and transfer administrative responsibilities 2007-02-05 ss. 28-34
2006, c. 4	An Act respecting reserved designations and added-value claims 2006-11-06 ss. 7, 8, 12-14, 16-29, 71, 79 2007-12-31 ss. 9 (par. 1, 2, 5 (to the extent that it concerns reserved designations)), 58, 74 2008-06-15 ss. 1-6, 9 (par. 3, 4, 5 (to the extent that it concerns added-value claims)), 10, 11, 15, 30-57, 59-70, 72, 73, 75-78
2006, c. 17	An Act to amend the Election Act to encourage and facilitate voting 2007-02-15 s. 15 (insofar as it enacts ss. 301.19-301.22) 2007-02-15 ss. 13 (insofar as it enacts s. 204 (only for the purposes of the implementation of s. 301.19 (par. 3))), 15 (insofar as it enacts s. 263 (only for the purposes of the implementation of s. 301.21)) 2011-10-26 s. 15 (insofar as it enacts s. 297) 2015-01-28 ss. 2, 4, 13, 14 (insofar as it enacts the words “and including particulars about voting in the advance poll and at the returning officer’s office” in s. 227 (1 st par.)), 24
2006, c. 18	An Act to amend the Act respecting the Office Québec-Amériques pour la jeunesse and the Act respecting the Office franco-québécois pour la jeunesse 2006-08-01 ss. 1-15
2006, c. 23	Private Security Act 2006-09-15 ss. 39, 40, 43-68, 83-89, 107-113, 133 2010-03-03 ss. 1 (par. 1, 2), 2, 4, 5 (1 st par. (subpar. 1, 2)), 6-15, 27-29, 31-33, 35-38, 41 (par. 2 (except the words “and agent licences”)), 42, 69-77, 79-82, 90-106, 114, 115, 118-122, 123 (as regards the provisions respecting agencies), 125, 126, 128, 129, 130 (insofar as the latter section applies to agency licences) 2010-07-22 ss. 1 (par. 3-6), 3, 5 (1 st par. (subpar. 3-5), 2 nd par.), 16-26, 30, 34, 41 (par. 2 (the words “and agent licences”)), 78, 116, 117, 123 (as regards the provisions concerning agents), 124, 127, 130 (insofar as the latter section applies to agent licences), 131, 132

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Reference	Title Date of coming into force
2006, c. 26	An Act to amend the Act respecting the Conservatoire de musique et d'art dramatique du Québec 2007-03-31 ss. 3, 4, 7, 8, 10, 11, 13, 16, 19, 20 2007-09-01 ss. 5, 6
2006, c. 29	An Act respecting contracting by public bodies 2008-10-01 ss. 1-59
2006, c. 34	An Act to amend the Youth Protection Act and other legislative provisions 2007-07-09 ss. 1-7, 9, 10 (except par. 3), 11-32, 33 (except par. 1), 34, 37, 38, 40-69, 71-75, 78 2007-11-01 ss. 8, 35, 70 (insofar as it enacts s. 132 (1 st par. (subpar. k)) of the Youth Protection Act (R.S.Q., chapter P-34.1)) 2008-07-07 ss. 10 (par. 3), 33 (par. 1), 36, 70 (insofar as it enacts s. 132 (1 st par. (subpar. i)) of the Youth Protection Act (R.S.Q., chapter P-34.1)) 2009-05-14 ss. 39 (insofar as it enacts ss. 72.9 and 72.10 of the Youth Protection Act (R.S.Q., chapter P-34.1)), 70 (insofar as it enacts s. 132 (1 st par. (subpar. j)) of the Youth Protection Act)
2006, c. 41	An Act to amend the Crime Victims Compensation Act and other legislative provisions 2007-01-16 ss. 2 (to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6)), 3, 4, 9 (to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions), 10 2007-03-22 ss. 1, 2 (except to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6), already in force), 5-8, 9 (except to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions, already in force)
2006, c. 43	An Act to amend the Act respecting health services and social services and other legislative provisions 2007-03-01 ss. 1, 3, 7, 8, 15, 17, 32, 53 2008-01-01 ss. 2, 4, 5 (except s. 108 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 6, 9-14, 16, 18-31, 33-43, 45-52, 54-57
2006, c. 49	An Act respecting the Commission administrative des régimes de retraite et d'assurances 2007-05-09 ss. 11-26, 135
2006, c. 50	An Act to amend the Securities Act and other legislative provisions 2008-02-01 ss. 28 (par. 3), 30 (par. 2), 36 (to the extent that it enacts s. 89 of the Securities Act (R.S.Q., chapter V-1.1)), 41, 61 (par. 4), 62 (par. 1), 67 (par. 1, 3), 68, 71, 72 (par. 2), 73, 74, 78 (par. 1, 2), 80, 108 (par. 13, 14) 2008-03-17 ss. 16-20, 23, 24, 35 (to the extent that it repeals ss. 84 and 85 of the Securities Act (R.S.Q., chapter V-1.1)), 61 (par. 2), 66 (par. 2), 108 (par. 5 (to the extent that it introduces s. 331.1 (par. 6.1) of the Securities Act)) 2008-06-01 ss. 33, 34, 38 (to the extent that it repeals s. 99 of the Securities Act (R.S.Q., chapter V-1.1)), 39, 61 (par. 3), 88, 108 (par. 10) 2009-09-28 s. 108 (par. 5 (to the extent that it introduces s. 331.1 (par. 6.2) of the Securities Act (R.S.Q., chapter V-1.1))) 2010-04-30 ss. 2, 36 (to the extent that it enacts ss. 89.1 to 89.3 of the Securities Act (R.S.Q., chapter V-1.1)), 37, 38 (to the extent that it repeals ss. 100, 102 and 103 of the Securities Act), 56, 58, 108 (par. 9)
2006, c. 51	An Act to amend the Act respecting school elections and the Education Act 2009-09-01 ss. 1-3, 5, 6

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Reference	Title Date of coming into force
2006, c. 53	An Act to amend the Act respecting industrial accidents and occupational diseases and the Workers' Compensation Act 2011-01-01 ss. 6-14, 16, 17 (insofar as it enacts ss. 323.2-323.5 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 26 (par. 2), 27 (par. 1, 3)
2006, c. 55	An Act to amend various legislative provisions concerning retirement 2008-04-02 ss. 6, 26, 53
2006, c. 57	An Act respecting the Centre de la francophonie des Amériques 2008-03-19 ss. 1-44
2006, c. 58	An Act to amend the Labour Code and other legislative provisions 2008-04-01 ss. 1, 16, 27-30, 34 (par. 1-4), 35-39, 43, 44, 46-58, 63-65, 73-83
2006, c. 59	An Act respecting the governance of state-owned enterprises and amending various legislative provisions 2011-11-30 s. 43 (par. 1)
2007, c. 2	An Act to implement the Convention on International Interests in Mobile Equipment and the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment 2013-04-01 ss. 1-5
2007, c. 3	An Act to amend the Act to foster the development of manpower training and other legislative provisions 2008-01-01 ss. 5 (par. 2), 7, 8, 14, 15 (par. 3), 17, 18, 23 (par. 2) (to the extent that it enacts s. 27 (par. 5) of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-7.1)), 55
2007, c. 21	An Act to amend the Act respecting the Régie de l'assurance maladie du Québec and to amend other legislative provisions 2009-04-15 s. 32
2007, c. 32	An Act to amend the Act respecting Services Québec and other legislative provisions 2008-02-20 ss. 1-4 2008-04-01 ss. 5-15
2007, c. 38	An Act to promote the maintenance and renewal of public infrastructures 2008-04-30 ss. 1-8
2007, c. 40	An Act to amend the Highway Safety Code and the Regulation respecting demerit points 2008-09-03 ss. 41, 45-51, 53-57, 72, 73 that relates to s. 597.1 (1 st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2), 82, 83, 87, 88 (except “, except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code” in par. 1 of s. 12.39.1 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 103 2008-09-17 ss. 59, 64 2008-12-07 ss. 1, 7, 20, 34, 36 (except s. 202.4 (3 rd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 37-39, 40 (except s. 209.2.1 (1 st par, subpar. 1) of that Code that it enacts), 42-44, 52, 60, 63, 74, 78 2009-01-01 s. 66 2009-07-01 s. 67 2009-08-19 s. 105

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Reference	Title Date of coming into force
2007, c. 40	An Act to amend the Highway Safety Code and the Regulation respecting demerit points – <i>Cont'd</i> 2009-12-06 ss. 8, 9, 12, 13, 15, 16 (par. 2 (except for “79,” and “, 185 and 191.2”)), 18, 19, 27, 29, 30, 32, 33, 35 (par. 2), 40 (s. 209.2.1 (1 st par. (subpar. 1)) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 68-71, 75, 76, 84-86, 96 2010-01-17 ss. 10, 11 (except for “, a moped”), 17 2010-05-02 s. 11 (the words “, a moped”) 2011-06-19 ss. 14, 16 (par. 2 (with respect to “79,” and “, 185 and 191.2”)), 21-26, 28, 31, 35 (par. 1), 92, 93
2007, c. 41	An Act to amend the Financial Administration Act and the Act respecting the Ministère des Finances 2008-10-08 ss. 1, 2 (to the extent that it enacts ss. 77.3 to 77.7), 5, 6 2008-12-15 ss. 2 (to the extent that it enacts ss. 77.1 and 77.2), 3, 4
2007, c. 43	An Act to amend various legislative provisions concerning pension plans in the public sector 2008-04-02 ss. 40, 81, 158 2008-05-07 ss. 7, 9, 11, 33, 34, 36, 39 (par. 2) (to the extent that it concerns par. 7.3.2), 59-62, 82 (par. 2), 104-107, 110, 117, 119-121, 128, 144-147, 159 (par. 1) 2010-04-01 ss. 4, 13, 23, 24, 27-29, 53, 54, 68, 75, 76, 89, 94, 98, 100, 101, 115, 125, 126, 129, 140, 150, 151, 160, 169 2010-06-07 ss. 6, 8, 25, 26 (par. 2), 35, 37, 39 (par. 2) (to the extent that it concerns s. 130 (par. 7.3.1) of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)), 41, 63, 64, 71, 77 (par. 2), 80, 82 (par. 3, 4), 83, 90, 91, 148, 149, 152, 153, 154 (par. 2), 157, 159 (par. 2), 161, 167, 168, 170
2008, c. 7	An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions 2011-01-01 ss. 109-118, 122, 128, 129, 133 (par. 3), 171
2008, c. 9	Real Estate Brokerage Act 2010-05-01 ss. 1, 2, 3 (except par. 14), 4-128, 130-160, 161 (except 2 nd par.)
2008, c. 11	An Act to amend the Professional Code and other legislative provisions 2008-10-15 ss. 1-30, 32-57, 59-117, 118 (par. 1), 119, 121-226 2009-01-31* ss. 31, 58, 118 (par. 2), 120 (*Order in Council 75-2009 postponed the coming into force of ss. 118 (par. 2) and 120.) 2010-04-01 ss. 118 (par. 2), 120
2008, c. 12	An Act to amend the Financial Administration Act 2008-10-08 ss. 1, 2
2008, c. 13	An Act to amend the Police Act and other legislative provisions 2009-02-11 s. 13 2009-04-01 ss. 1, 2, 5-11, 14, 15
2008, c. 14	An Act to again amend the Highway Safety Code and other legislative provisions 2008-09-03 ss. 98 (par. 1), 118 2008-09-17 s. 48 2008-11-05 s. 136 2008-12-07 ss. 5, 13, 14 (par. 1), 31, 32, 41, 42, 87, 92, 93, 97, 116 2009-12-06 ss. 11 (par. 2), 58

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Reference	Title Date of coming into force
2008, c. 14	An Act to again amend the Highway Safety Code and other legislative provisions – <i>Cont'd</i> 2010-12-01 ss. 15, 16, 17, 103-110 2011-01-01 ss. 25, 44, 72 ¹ (par. 2) 2011-05-01 s. 37 2013-04-07 ss. 2 (par. 1), 18, 19, 21, 22, 91, 95 2019-02-11 s. 54 (par. 1, 2, 4)
2008, c. 18	An Act to amend various legislative provisions respecting municipal affairs 2009-06-01 ss. 91-94, 106 2009-12-01 s. 80 2010-12-30 ss. 88, 108 (Division II.1 of Chapter IV of the Civil Protection Act (R.S.Q., chapter S-2.3)) 2011-03-02 s. 135
2008, c. 24	Derivatives Act 2009-02-01 ss. 1-54, 56, 57, 60-81, 82 (except 2 nd par.), 86-174, 175 (except 1 st par. (subpar. 21, 22)), 176-179, 182-222, 224-239 2009-09-28 ss. 55, 58, 59 2012-04-13 ss. 82 (2 nd par.), 83-85, 175 (1 st par. (subpar. 21, 22))
2008, c. 25	An Act to amend the Act respecting the Government and Public Employees Retirement Plan and other legislation concerning pension plans in the public sector 2010-06-07 ss. 22, 96
2008, c. 29	An Act to amend the Education Act and other legislative provisions 2009-02-11 ss. 26, 30, 35 2009-07-01 ss. 1-8, 19, 20, 22-25, 28, 29, 31-33, 54 2009-09-01 ss. 37, 38 2011-01-01* ss. 36, 39-53 2011-11-06* ss. 9-18, 21, 34 (*Order in Council 813-2010 postponed the coming into force of ss. 9-18, 21, 34, 36, 39-53) 2014-01-01 ss. 36, 39-53 2014-11-02 ss. 9-18, 21, 34
2009, c. 6	An Act respecting the Institut national des mines 2010-06-28 ss. 1-36
2009, c. 8	An Act to amend the Courts of Justice Act and the Act respecting the Ministère de la Justice 2011-04-14 ss. 4, 13
2009, c. 19	An Act to modify the occupational health and safety regime, particularly in order to increase certain death benefits and fines and simplify the payment of the employer assessment 2009-06-18 ss. 1-6, 8-11, 17-20, 29 2011-01-01 ss. 7, 22, 23 (insofar as it replaces s. 315.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) and insofar as it enacts ss. 315.3 and 315.4 of that Act), 24-27
2009, c. 21	An Act to affirm the collective nature of water resources and provide for increased water resource protection 2009-06-18 preamble, ss. 1-17 2011-09-01 ss. 18, 19 (ss. 31.74, 31.88-31.94, 31.96, 31.98-31.108 of the Environment Quality Act (R.S.Q., chapter Q-2)), 21, 22 (s. 46 (par. s (subpar. 2.3, 2.4, 2.6)) of the Environment Quality Act) enacted by par. 2, 26, 27, 30-32, 39, 40

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Reference	Title Date of coming into force
2009, c. 21	An Act to affirm the collective nature of water resources and provide for increased water resource protection – <i>Cont'd</i> 2014-08-14 ss. 19 (ss. 31.75-31.87, 31.95, 31.97 of the Environment Quality Act (chapter Q-2)), 20, 22 (s. 46 (par. s (subpar. 1-2.2, 2.7)) of the Environment Quality Act) enacted by par. 2, 22 (par. 3), 23-25, 28, 29, 33-38
2009, c. 22	An Act to amend the Act respecting tourist accommodation establishments and other legislative provisions 2011-01-01 ss. 1-18
2009, c. 24	An Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions 2010-01-01 ss. 72, 73, 92, 93 2010-03-31 ss. 32-52, 55-57, 60, 64, 69 2012-01-01 ss. 74-88, 90, 91, 94-111, 122, 128 2013-10-01 s. 119
2009, c. 25	An Act to amend the Securities Act and other legislative provisions 2009-09-28 ss. 1-3, 5, 8-32, 34-46, 52-58, 60, 62, 63, 65-75, 77, 79-104, 106-112, 115, 117-135 2010-05-01 s. 113 2010-05-01 s. 116
2009, c. 26	An Act to amend various legislative provisions respecting municipal affairs 2011-01-01 s. 114
2009, c. 28	An Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations 2010-06-23 s. 11 (ss. 187.3.1, 187.3.2, 187.5 - 187.5.6 of the Professional Code (R.S.Q., chapter C-26)) 2012-06-21 s. 11 (ss. 187.1, 187.2, 187.3, 187.4, 187.4.1, 187.4.2, 187.4.3 of the Professional Code (chapter C-26)) 2012-09-20 ss. 1-10, 12-18
2009, c. 30	An Act respecting clinical and research activities relating to assisted procreation 2010-08-05 ss. 1-7, 9-16, 17 (except 1 ^a par. (subpar. 2,3)), 18-29, 30 (except par. 3), 31-60
2009, c. 33	An Act to amend the Environment Quality Act and other legislative provisions in relation to climate change 2011-12-14 ss. 1 (ss. 46.5-46.17 of the Environment Quality Act (R.S.Q., chapter Q-2)), 2, 6
2009, c. 35	An Act to amend the Professional Code and other legislative provisions 2010-04-01 ss. 19, 20
2009, c. 36	An Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements, and amending various legislative provisions 2009-10-21 ss. 30-48, 56, 57
2009, c. 45	An Act to amend various legislative provisions concerning health 2011-05-31 ss. 4, 6, 39, 43
2009, c. 52	Business Corporations Act 2011-02-14 ss. 1-728

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Reference	Title Date of coming into force
2009, c. 53	An Act respecting Infrastructure Québec 2010-03-17 ss. 1-64
2009, c. 58	An Act to amend various legislative provisions principally to tighten the regulation of the financial sector 2010-05-01 ss. 139-153 2010-07-15 s. 13 2012-04-13 ss. 158, 159, 177 2012-04-20 ss. 91, 100, 111, 138 (par. 2) 2015-10-28 s. 92
2010, c. 3	Sustainable Forest Development Act 2012-05-30 ss. 315, 320 2012-11-14 ss. 116, 126
2010, c. 4	An Act to amend the Cadastre Act and the Civil Code 2011-06-06 ss. 1, 2, 3
2010, c. 5	An Act giving effect to the Economic Statement delivered on 14 January 2009, to the Budget Speech delivered on 19 March 2009 and to certain other budget statements 2010-09-01 ss. 227 (when it enacts ss. 350.50 and 350.51 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)), 243, 245 2011-11-01* ss. 197-200, 202, 227 (when it enacts ss. 350.52-350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)) (*Note: That 1 November 2011 or, if prior to that date, the first of the dates set in accordance with the following paragraphs <i>a</i> to <i>c</i> in respect of each operator of an establishment providing restaurant services to which the paragraphs apply, be set as the date of coming into force of sections 197 to 200, 202 and section 227, when it enacts sections 350.52 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1): (<i>a</i>) the date on which an operator activates in an establishment, after 31 August 2010, a device referred to in section 350.52 of the Act respecting the Québec sales tax, in respect of that establishment; (<i>b</i>) the date on which an operator makes the first supply of a meal in an establishment if the supply is made after 31 August 2010 and is the first supply made in connection with the operation of the establishment, in respect of that establishment; or (<i>c</i>) the date that is 60 days after the date of a notice sent to an operator to the effect that the operator committed an offence against a fiscal law after 20 April 2010; the notice is signed by a public servant who is the head of the Service d'implantation et de suivi des modules d'enregistrement des ventes in the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l'administration et de la recherche of the Ministère du Revenu).
2010, c. 7	An Act respecting the legal publicity of enterprises 2010-11-17 ss. 75-78, 176-178, 180-183, 186-190, 191 (par. 1), 193, 196-198, 200-210, 221, 223-225, 228-231, 235-240, 255, 258, 260, 263, 276-279, 284, 295 (where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1)), 301, Schedules I, II and IV 2011-02-14 ss. 1-74, 79-175, 179, 191 (par. 2, 3), 192, 194, 195, 199, 211-220, 222, 226, 227, 232, 233, 241-254, 256, 257, 259, 261, 262, 264-275, 280-283, 285-294, 295 (except where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1)), 296, 297, 299, Schedules III and V

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Reference	Title Date of coming into force
2010, c. 11	An Act to amend the Act respecting the Pension Plan of Management Personnel and other legislation establishing pension plans in the public sector 2010-09-22 ss. 5 (to the extent that it concerns s. 22.1 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)), 10, 12, 14 (to the extent that it concerns par. 3.3 of Schedule II to that Act), 24 (to the extent that it concerns s. 6.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)), 25, 26, 31, 33, 35 (to the extent that it concerns par. 2.3 of Schedule I to that Act)
2010, c. 12	An Act to provide a framework for mandatory state financing of certain legal services 2010-08-18 s. 36 2010-09-07 ss. 1-35, 37
2010, c. 15	An Act respecting the Institut national d'excellence en santé et en services sociaux 2011-01-19 ss. 4-9, 12, 13, 54, 56-74, 76, 77, 81-87, 89-93
2010, c. 18	An Act to amend various legislative provisions respecting municipal affairs 2010-12-30 s. 83
2010, c. 30	Code of ethics and conduct of the Members of the National Assembly 2012-01-01 ss. 10-36, 41, 43-50, 56-61, 79, 91-107, 114-129
2010, c. 34	An Act to amend the Highway Safety Code and other legislative provisions 2012-04-15 ss. 28, 35 (par. 2), 102
2010, c. 39	An Act to tighten the regulation of educational childcare 2011-10-15 ss. 14 (to the extent that it enacts ss. 101.3 to 101.20 of the Educational Childcare Act (R.S.Q., chapter S-4.1.1)), 15 (to the extent that it refers to s. 105.2 of the Educational Childcare Act), 23 (to the extent that it refers to s. 105.2 of the Educational Childcare Act), 29
2010, c. 40	An Act to enact the Money-Services Businesses Act and to amend various legislative provisions 2012-01-01 ss. 15, 16 (to the extent that it enacts ss. 22.1 to 22.6 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.2)), 17, 21-24 2014-07-01 ss. 25 (par. 1), 28, 29 (par. 2-4, except where par. 2 and 3 of that section cause "particularly" to be struck from s. 17 (1 st par. (subpar. 7 and 8)) of the Act respecting the legal publicity of enterprises (chapter P-44.1)), 30, 31 (par. 2), 32, 33 (par. 5), 35, 37-42, 44 (par. 4, 6), 47-49, 51, 52, 58
2010, c. 40, Schedule I	Money-Services Businesses Act 2012-04-01 ss. 1 (except 2 nd par. (subpar. 5)), 2, 3 (except to the extent that it concerns the operation of automated teller machines), 4 (except 1 st par. (subpar. 5), 2 nd par.), 5, 6 (except 3 rd par.), 7-57, 59-85 2013-01-01 ss. 1 (2 nd par. (subpar. 5)), 3 (to the extent that it concerns the operation of automated teller machines), 4 (1 st par. (subpar. 5), 2 nd par.), 6 (3 rd par.), 58
2011, c. 10	Unclaimed Property Act 2012-01-01 ss. 30, 57, 64, 81, 92
2011, c. 15	An Act to improve the management of the health and social services network 2013-02-01 ss. 41, 45
2011, c. 17	Anti-Corruption Act 2012-06-01 ss. 41, 43-47, 49, 63, 64

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Reference	Title Date of coming into force
2011, c. 18	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund 2011-08-29 ss. 60-63, 317 (except as concerns the replacement of the Tariff of fees respecting land registration (R.R.Q., chapter B-9, r. 1) by Schedule I to the Act respecting registry offices (R.S.Q., chapter B-9))
2011, c. 22	An Act to prohibit the resale of tickets at a price above that authorized by the producer of the event 2012-06-07 s. 1
2011, c. 26	An Act to amend various legislative provisions mainly concerning the financial sector 2012-04-13 ss. 42, 43 (ss. 82.1-82.7 of the Derivatives Act (2008, chapter 24)), 44, 59, 60, 61 (s. 175 (1 st par. (subpar. 21.1, 22.1) of the Derivatives Act (2008, chapter 24)) 2013-12-31 s. 61 (par. 1)
2011, c. 30	An Act to eliminate union placement and improve the operation of the construction industry 2012-05-02 ss. 3-5, 7 2012-09-01 ss. 25-28 2012-11-28 s. 57 (to the extent that it concerns ss. 107.3-107.6 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20))
2011, c. 35	An Act to prevent, combat and punish certain fraudulent practices in the construction industry and make other amendments to the Building Act 2011-12-14 ss. 22, 29, 30 2014-01-01 ss. 12, 13 2015-01-01 s. 11
2011, c. 37	An Act to amend the Pharmacy Act 2013-09-03* ss. 1-5 *Order in council 871-2013 postponed the coming into force of ss. 1 to 5.
2012, c. 3	An Act to establish the Access to Justice Fund 2012-11-05 ss. 1 (s. 32.0.3 (par. 2) of the Act respecting the Ministère de la Justice (chapter M-19)), 4
2012, c. 9	An Act to dissolve the Société de gestion informatique SOGIQUE 2013-01-01 ss. 1-7
2012, c. 10	An Act respecting the professional recognition of medical electrophysiology technologists 2012-09-20 s. 11 2012-11-21 ss. 1-10, 12-20
2012, c. 16	An Act to prevent skin cancer caused by artificial tanning 2013-02-11 ss. 1-25
2012, c. 20	An Act to promote access to justice in family matters 2012-12-01 ss. 46-50, 54 2013-09-18 ss. 29-41 2014-04-01 ss. 1-28, 42, 45, 51, 53, 56

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Reference	Title Date of coming into force
2012, c. 23	<p>An Act respecting the sharing of certain health information</p> <p>2012-07-04 ss. 1-6, 120, 121, 130, 132-135, 147-150, 163-166, 168-175, 178, 179 2012-12-01 s. 176 2013-04-15 ss. 153-159 2013-06-20 ss. 7-10, 11 (except 1st par. (subpar. 4-6)), 12-21, 23, 25 (except “or sold under pharmaceutical control” in par. 1 and par. 2, 3), 26 (except “and, in the case of a collective prescription, the date it was filled” in par. 4, “and, in the case of a collective prescription, of the health professional who filled it” in par. 13 and “and, in the case of a collective prescription, where it was filled” in par. 14), 27, 28 (except “or a person or partnership”), 29, 30, 31 (except “or a person or partnership operating a medical imaging laboratory or a medical diagnostic radiology laboratory”), 32 (1st par.), 33-36, 46-49, 51-54, 55 (1st par.), 56-58, 59 (except “or fill a collective prescription for medication”), 60-74, 75 (except “and any other person for whom an entry is requested”), 76-78, 79 (except par. 10), 80-82, 83 (1st par.), 84-105, 109-119, 122, 123 (except “40 or 43, the second paragraph of section 50”), 124 (except “or 108”), 125-129, 131 (except “40,”), 136-146, 151, 152, 160, 161 (except par. 4), 162, 167, 177</p> <p>2013-11-27 ss. 37, 38 2015-04-01 ss. 25 (par. 1, the words “or sold under pharmaceutical control”), 28 (the words “or a person or partnership”), 31 (the words “or a person or partnership operating a medical imaging laboratory or a medical diagnostic radiology laboratory”), 32 (2nd par.)</p> <p>2019-02-28 ss. 11 (1st par. (subpar. 6)), 24, 25 (par. 2, 3), 43-45, 75 (the words “and any other person for whom an entry is requested”), 79 (par. 10), 83 (2nd par.), 123 (“43,”), 161 (par. 4)</p>
2012, c. 25	<p>Integrity in Public Contracts Act</p> <p>2014-11-05 s. 23</p>
2012, c. 30	<p>An Act to amend various legislative provisions concerning municipal affairs</p> <p>2013-06-26 ss. 2, 4-22, 24-32</p>
2012, c. 31	<p>An Act to establish the Health and Social Services Information Resources Fund</p> <p>2013-01-01 ss. 1-6</p>
2013, c. 5	<p>An Act to amend the Election Act with regard to on-campus voting by students in vocational training centres and post-secondary educational institutions</p> <p>2013-11-04 ss. 1, 2, 5 (par. 1, 2), 9, 11, 12, 15 (the words “or in a vocational training centre or a post-secondary educational institution where they exercise their right to vote under section 301.25”)</p>
2013, c. 6	<p>An Act to amend the Police Act as concerns independent investigations</p> <p>2016-06-27 ss. 3 (to the extent that it enacts ss. 289.1 to 289.3 and 289.19 to 289.22 of the Police Act (chapter P-13.1)), 4, 5</p>
2013, c. 11	<p>An Act to amend the Act respecting Héma-Québec and the haemovigilance committee</p> <p>2019-04-24 s. 8</p>
2013, c. 12	<p>An Act to amend the Professional Code with respect to disciplinary justice</p> <p>2015-07-13 ss. 1, 3 (to the extent that it concerns ss. 115.1, 115.2, 115.4 and 115.6-115.10 of the Professional Code (chapter C-26)), 4, 5 (to the extent that it concerns ss. 117 and 117.1 of the Professional Code (chapter C-26)), 6-21, 23-25, 29-32</p>
2013, c. 15	<p>An Act to amend the Act respecting school elections and other legislative provisions</p> <p>2013-12-11 s. 4 2014-11-02 ss. 5, 6</p>

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Reference	Title Date of coming into force
2013, c. 16	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012 2016-01-01 s. 53 (to the extent that it enacts s. 17.12.12 (1 st par. (subpar. 6)) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2), except as concerns the financing of activities relating to the application of the Mining Tax Act (chapter I-0.4) and the regulations); s. 54 (to the extent that it inserts a reference to s. 17.12.20 of the Act respecting the Ministère des Ressources naturelles et de la Faune); s. 55 (to the extent that it enacts s. 17.12.20, except for par. 1, of the Act respecting the Ministère des Ressources naturelles et de la Faune); s. 58 (to the extent that it applies to the mining activity management component of the Natural Resources Fund) 2018-06-20 s. 165
2013, c. 18	An Act to amend various legislative provisions mainly concerning the financial sector 2014-01-15 ss. 77, 78
2013, c. 23	An Act respecting the governance of public infrastructures, establishing the Société québécoise des infrastructures and amending various legislative provisions 2013-11-06 ss. 96, 97, 104-111, 118-126, 137-139, 141 2013-11-13 ss. 1-10, 14-95, 98-103, 112-117, 127-136, 140, 142-168 2014-12-01 ss. 11-13
2013, c. 25	An Act to amend the Public Service Act mainly with respect to staffing 2015-05-29 ss. 1, 3-8, 10-13, 14 (except where it enacts s. 50.1 (1 st par. (subpar. 11))), 15-17, 19, 22 (par. 1-5), 24, 32, 34-36, 39 2019-04-01 ss. 25, 27 (where it enacts s. 116.5)
2013, c. 26	Voluntary Retirement Savings Plans Act 2014-04-16 ss. 14, 28, 29, 31, 39-41, 107-109, 114, 115, 143
2013, c. 27	An Act to amend the Civil Code as regards civil status, successions and the publication of rights 2014-03-01 ss. 1, 2, 5 2014-09-17 s. 29 2015-10-01 ss. 3, 4
2013, c. 32	An Act to amend the Mining Act 2015-05-06 ss. 35, 38 2016-12-14 s. 108
2014, c. 1	An Act to establish the new Code of Civil Procedure 2016-01-01 aa. 1-27, 29-35 (except 4 th par.), 36-302, 303 (except 1 st par. (subpar. 7)), 304-835
2014, c. 2	An Act respecting end-of-life care 2015-12-16 ss. 63, 64 2016-06-15 ss. 52 (2 nd par.), 57, 58 (to the extent that the provisions concern the advance medical directives register)
2014, c. 13	An Act to amend the Act respecting the Barreau du Québec, the Notaries Act and the Professional Code 2015-06-29 ss. 19 (par. 1), 20 (par. 1)
2015, c. 3	An Act to amend the Cooperatives Act and other legislative provisions 2015-10-01 s. 32 2019-05-31 ss. 1-4, 8-10, 17-25, 40, 47-54

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Reference	Title Date of coming into force
2015, c. 6	An Act to ensure mainly the recovery of amounts improperly paid as a result of fraud or fraudulent tactics in connection with public contracts 2017-12-15 ss. 10-17
2015, c. 8	An Act mainly to implement certain provisions of the Budget Speech of 4 June 2014 and return to a balanced budget in 2015-2016 2015-07-14 ss. 25-33
2015, c. 16	An Act to amend various legislative provisions mainly concerning shared transportation 2016-01-01 ss. 2, 5, 9 (par. 2), 10, 20-29
2015, c. 20	An Act to group the Commission administrative des régimes de retraite et d'assurances and the Régie des rentes du Québec 2016-01-01 ss. 1-74
2015, c. 22	An Act to modernize the governance of Conservatoire de musique et d'art dramatique du Québec 2016-02-10 ss. 1, 2 (except where it enacts s. 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1)), 3-9, 11, 12, 15, 16 2016-04-01 ss. 2 (where it enacts s. 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1)), 10, 13, 14
2015, c. 25	An Act to enact the Act to promote access to family medicine and specialized medicine services and to amend various legislative provisions relating to assisted procreation 2016-04-11 s. 1 (s. 50 (par. 3), to the extent that it concerns the system designed to allow every insured person, within the meaning of the Health Insurance Act (chapter A-29), to find a physician who agrees to provide medical care to the person) 2017-04-19 s. 1 (s. 50 (par. 3), to the extent that it concerns the implementation by the Board of a system designed to allow every insured person to make an appointment with a general practitioner who is subject to an agreement entered into under s. 19 of the Health Insurance Act (chapter A-29))
2015, c. 26	An Act mainly to make the administration of justice more efficient and fines for minors more deterrent 2016-01-01 s. 1 2016-09-15 ss. 3, 9-12, 15-18 2018-02-01 ss. 2, 4, 19, 20, 21, 24, 25, 27
2015, c. 31	An Act mainly to improve the regulation of tourist accommodation and to define a new system of governance as regards international promotion 2016-04-15 ss. 1-24
2015, c. 35	An Act to improve the legal situation of animals 2016-03-23 s. 7 (ss. 16, 19 of the Animal Welfare and Safety Act (chapter B-3.1))
2016, c. 1	Funeral Operations Act 2018-08-15 ss. 1-3, 7, 8, 9, 11, 12, 15 (1 st par.), 16 (2 nd par.), 17 (2 nd par.), 21, 27, 30, 33, 36, 38, 46, 48 (2 nd par.), 61, 63, 65 (1 st par.), 66 (1 st par. (subpar. 3), 2 nd par., 3 rd par.), 69, 70 (2 nd par.), 79 (3 rd par.), 81, 82 (2 nd par.), 88, 97 (2 nd par.) 2019-01-01 ss. 4-6, 10, 13, 14, 15 (except 1 st par.), 16 (except 2 nd par.), 17 (except 2 nd par.), 18-20, 22-26, 28, 29, 31, 32, 34, 35, 37, 39-45, 47, 48 (except 2 nd par.), 49-60, 62, 64, 65 (except 1 st par.), 66 (except 1 st par. (subpar. 3), 2 nd par., 3 rd par.), 67, 68, 70 (except 2 nd par.), 71-78, 79 (except 3 rd par.), 80, 82 (except 2 nd par.), 83-87, 89-96, 97 (except 2 nd par.), 98-142, 144-149

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Reference	Title Date of coming into force
2016, c. 3	Québec Immigration Act 2018-08-02 ss. 1-71, 72 (except par. 2), 73-129
2016, c. 7	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 26 March 2015 2016-09-01 ss. 85-93 2017-01-11 ss. 154, 167 2017-04-01 ss. 94-153 2017-10-01 ss. 21-56, 58-82
2016, c. 8	An Act to modify mainly the organization and governance of shared transportation in the Montréal metropolitan area 2017-06-01 ss. 3, 4, 47-50, 59-129, 132-134
2016, c. 9	An Act respecting development of the small-scale alcoholic beverage industry 2016-12-14 ss. 1-21
2016, c. 12	An Act to amend various legislative provisions to better protect persons 2017-11-27 ss. 1, 2 2018-01-01 ss. 3, 6 (par. 1), 8, 11
2016, c. 15	Firearms Registration Act 2018-01-29 ss. 1-27
2016, c. 25	An Act to allow a better match between training and jobs and to facilitate labour market entry 2017-12-01 ss. 29, 33, 34 (as regards decisions under a provision of Chapter IV of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or under the program provided for in s. 106.1 of that Act), 37, 39, 44 2018-04-01 ss. 23, 24, 26-28, 30-32, 34 (except as regards decisions under a provision of Chapter IV of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or under the program provided for in s. 106.1 of that Act), 35, 36, 38, 40-43 2018-07-01 s. 25
2016, c. 28	An Act to extend the powers of the Régie de l'assurance maladie du Québec, regulate commercial practices relating to prescription drugs and protect access to voluntary termination of pregnancy services 2018-10-31 ss. 39 (to the extent that it concerns s. 8.1.2 of the Act respecting prescription drug insurance (chapter A-29.01)), 50 (to the extent that it concerns s. 8.1.2 of the Act respecting prescription drug insurance)
2016, c. 35	An Act to implement the 2030 Energy Policy and to amend various legislative provisions 2017-04-01 s. 23 (s. 250 (except as regards s. 17.12.22 (par. 1, 2) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2))) 2018-09-20 s. 23 (except s. 250, as regards s. 17.12.22 (par. 1, 2) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2))
2017, c. 11	An Act to amend various legislation mainly with respect to admission to professions and the governance of the professional system 2019-10-01 s. 146
2017, c. 18	An Act to amend the Youth Protection Act and other provisions 2018-05-15 ss. 39, 114 2019-01-28 ss. 1 (par. 1 (to the extent that it enacts s. 1 (1 st par., subpar. c. 2) of the Youth Protection Act (chapter P-34.1)), par. 2-4), 2-8, 14-20, 22, 24-31, 33-38, 41-46, 51, 68-70, 88, 94-96, 98-100, 103-113, 115-117

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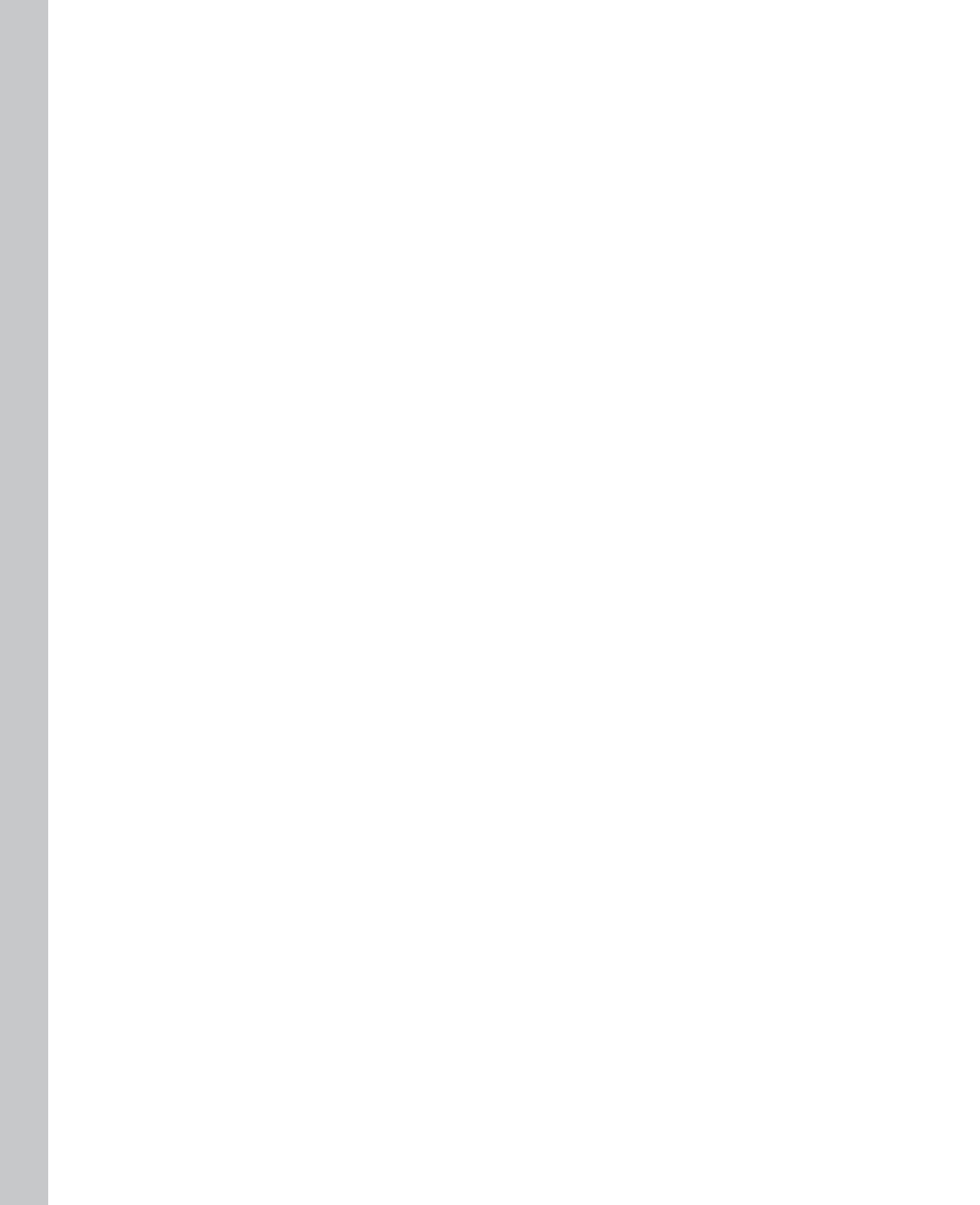
Reference	Title Date of coming into force
2017, c. 20	An Act to make wearing of the uniform by police officers and special constables mandatory in the performance of their duties and respecting the exclusivity of duties of police officers who hold a managerial position 2018-06-20 ss. 2-5, 10
2017, c. 22	An Act to group the Office Québec/Wallonie-Bruxelles pour la jeunesse, the Office Québec-Amériques pour la jeunesse and the Office Québec-Monde pour la jeunesse 2017-12-20 s. 2 (to the extent that it concerns the mobility of young people in Québec and elsewhere in Canada) 2018-04-01 ss. 1, 2 (any other part of the section), 3-24
2017, c. 24	An Act mainly to modernize rules relating to consumer credit and to regulate debt settlement service contracts, high-cost credit contracts and loyalty programs 2018-08-01 ss. 9, 23 (to the extent that it enacts s. 115.1 (1 st par.) of the Consumer Protection Act (chapter P-40.1)), 43, 44 (to the extent that it enacts ss. 187.6, 187.8 of the Consumer Protection Act), 49-52, 55 (to the extent that it enacts s. 244.1 of the Consumer Protection Act), 57, 58, 59 (to the extent that it enacts s. 251.2 of the Consumer Protection Act), 64-66, 70, 71-74, 79, 81 (2 nd par.) (to the extent that it concerns s. 187.8 of the Consumer Protection Act), 84 2019-02-01 ss. 4, 48, 53, 55 (to the extent that it enacts ss. 244.2-244.6 of the Consumer Protection Act (chapter P-40.1)), 63 (to the extent that it enacts s. 321 (1 st par. (subpar. <i>h</i>), 2 nd par.) of the Consumer Protection Act), 75 2019-08-01 ss. 2, 3, 6-8, 10-22, 23 (except to the extent that it enacts s. 115.1 (1 st par.) of the Consumer Protection Act (chapter P-40.1)), 24-42, 44 (except to the extent that it enacts ss. 187.6, 187.8 of the Consumer Protection Act), 45-47, 54, 56, 59 (except to the extent that it enacts s. 251.2 of the Consumer Protection Act), 60, 61, 63 (except to the extent that it enacts s. 321 (1 st par. (subpar. <i>h</i>), 2 nd par.) of the Consumer Protection Act), 67, 68, 76-78, 80, 81 (2 nd par.) (except to the extent that it concerns s. 187.8 of the Consumer Protection Act), 82
2018, c. 1	An Act to increase the jurisdiction and independence of the Anti-Corruption Commissioner and the Bureau des enquêtes indépendantes and expand the power of the Director of Criminal and Penal Prosecutions to grant certain benefits to cooperating witnesses 2018-06-20 s. 27
2018, c. 4	An Act respecting the implementation of recommendations of the pension committee of certain public sector pension plans and amending various legislative provisions 2019-01-01 ss. 3, 4, 11, 13, 17, 18, 22, 25, 27, 29 (par. 4, 5), 33-36, 39-42, 57, 66, 68 (par. 4, 5), 70, 73-75
2018, c. 7	An Act to amend the Highway Safety Code and other provisions 2019-07-03 ss. 126, 143 (to the extent that it enacts s. 509.2.1 of the Highway Safety Code), 145 2019-11-07 s. 174 (par. 2, 3) 2019-11-25 ss. 9, 13-20, 162 2020-02-01 s. 149 2021-04-01 ss. 39, 48 (to the extent that it enacts s. 239.1.1 of the Highway Safety Code), 62
2018, c. 12	An Act to amend various labour-related legislative provisions mainly to give effect to certain Charbonneau Commission recommendations 2018-06-20 ss. 1-28
2018, c. 13	An Act to amend the Building Act and other legislative provisions mainly to give effect to certain Charbonneau Commission recommendations 2018-09-04 ss. 1-45

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Reference	Title Date of coming into force
2018, c. 14	An Act to amend various legislative provisions concerning consumer protection 2020-05-06 ss. 1, 2 (par. 3), 3-6, 25
2018, c. 18	An Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions 2020-12-01 s. 60 (par. 2) 2021-06-01 ss. 54-57, 59, 87 (to the extent that it amends s. 60.4 of the Tax Administration Act (chapter A-6.002) to refer to s. 350.62 (par. 2) of the Act respecting the Québec sales tax (chapter T-0.1))
2018, c. 19	An Act to constitute the Société québécoise du cannabis, to enact the Cannabis Regulation Act and to amend various highway safety-related provisions 2018-08-07 ss. 1-5, 6 (to the extent that it enacts s. 23.2 (except 1 st par. (subpar. 2, 3)) of the Act respecting the Société des alcools du Québec (chapter S-13)), 7, 19 (to the extent that it enacts ss. 23-26, 44-47, 49, 56, 67-82, 112, 113 of the Cannabis Regulation Act (2018, chapter 19, s. 19)), 23, 43 (to the extent that it enacts s. 202.3.1 of the Highway Safety Code (chapter C-24.2)), 58 (to the extent that it enacts the Government's power to provide exceptions by regulation), 59 (to the extent that it enacts the Government's power to provide exceptions by regulation), 61, 65 (to the extent that it enacts the Government's power to provide exceptions by regulation) 2018-10-17 ss. 6 (to the extent that it enacts s. 23.2 (1 st par. (subpar. 2, 3)) of the Act respecting the Société des alcools du Québec (chapter S-13)), 19 (except to the extent that it enacts ss. 22-26, 44-47, 49, 56, 58-60, 63-82, 112, 113 of the Cannabis Regulation Act (2018, chapter 19, s. 19)), 63, 64, 74 (with regard to the adjustments related to the Cannabis Act (Statutes of Canada, 2018, chapter 16)) 2018-12-18 ss. 20, 21, 24-26, 30, 32, 33, 35-41, 44, 45 (except to the extent that it enacts s. 202.4.1 (1 st par. (subpar. 2)) of the Highway Safety Code (chapter C-24.2)), 46-49, 50 (except par. 1), 51, 54-57, 60, 62, 68-73, 74 (with regard to the adjustments related to the Act to amend the Criminal Code (offences relating to conveyance) and to make consequential amendments to other Acts (Statutes of Canada, 2018, chapter 21)) 2019-07-03 ss. 58 (any portion not yet in force), 59 (any portion not yet in force), 65 (any portion not yet in force)
2018, c. 20	An Act to modernize the legal regime applicable to liquor permits and to amend various other legislative provisions with regard to alcoholic beverages 2021-08-05 ss. 1, 2 (to the extent that it enacts ss. 26-31, 33-34.1 of the Act respecting liquor permits (chapter P-9.1)), 3-9, 11, 12 (par. 1-3, 5), 13, 15, 17, 20, 23, 24, 26-28, 29 (par. 1, 2, 4), 30-32, 35, 36, 38, 40-45, 46 (par. 1, 2 (subpar. a, b), 3), 47, 48, 50, 51, 52 (par. 1 (to the extent that it enacts s. 97 (par. 1.1) of the Act respecting liquor permits), 2), 53-55, 56 (par. 1, 2, 3 (except to the extent that it enacts s. 114 (par. 2.2, 2.3) of the Act respecting liquor permits), 4-6, 8-10, 13), 57, 58, 59 (par. 1-4, 5 (to the extent that it strikes out s. 2 (par. 20) of the Act respecting offences relating to alcoholic beverages (chapter I-8.1)), 6), 64 (par. 1), 66-69, 70 (par. 2), 71 (par. 1), 72, 73, 85, 88, 89 (par. 1, 2, 4), 90 (par. 1-3), 91, 92 (par. 3-5), 94-98, 100-102, 104, 110, 115, 117, 119, 120, 128-133, 135-137 2021-08-05 to the extent that they do not cover delivery permits: ss. 2 (to the extent that it enacts s. 25 of the Act respecting liquor permits), 12 (par. 4), 52 ((par. 1) to the extent that it enacts s. 97 (par. 1) of the Act respecting liquor permits), 70 (par. 3), 71 (par. 2)
2019, c. 11	An Act to increase Québec's socio-economic prosperity and adequately meet labour market needs through successful immigrant integration 2019-11-01 s. 9

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Reference	Title Date of coming into force
2019, c. 28	An Act mainly to regulate building inspections and divided co-ownership, to replace the name and improve the rules of operation of the Régie du logement and to amend the Act respecting the Société d'habitation du Québec and various legislative provisions concerning municipal affairs 2020-08-31 ss. 74-109, 158, 159 2021-07-21 s. 148
2020, c. 4	An Act to amend mainly the Pharmacy Act to facilitate access to certain services 2021-01-25 ss. 1 (par. 1), 2 (par. 1 (subpar. b)) insofar as it replaces s. 17 (2 nd par. (subpar. 6-8, 10)) of the Pharmacy Act (chapter P-10), 2 (par. 2) insofar as it enacts s. 17 (3 rd par. (subpar. 3)) of the Pharmacy Act
2020, c. 5	An Act respecting mainly the implementation of certain provisions of the Budget Speeches of 17 March 2016, 28 March 2017, 27 March 2018 and 21 March 2019 2021-01-01 ss. 15-18 2021-01-01 ss. 22-34 2021-09-13 ss. 35-91
2020, c. 6	An Act to amend the Nurses Act and other provisions in order to facilitate access to health services 2020-05-13 ss. 21, 22, 70, 89-93 2020-07-08 ss. 23-28, 71-73 2021-01-25 ss. 1-20, 29-69, 74-88, 94-96
2020, c. 11	An Act to amend the Civil Code, the Code of Civil Procedure, the Public Curator Act and various provisions as regards the protection of persons 2021-10-01 s. 153 (par. 2 (to the extent that it enacts s. 68 (par. 3.4) of the Public Curator Act (chapter C-81)))
2020, c. 24	An Act to strengthen the complaint examination process of the health and social services network, in particular for users receiving services from private institutions 2021-06-01 ss. 1-4, 6-19
2020, c. 26	An Act respecting off-highway vehicles 2021-12-31 s. 24
2021, c. 2	An Act to amend various provisions relating to assisted procreation 2021-11-15 ss. 18-20, 31, 32
2021, c. 3	An Act respecting the Institut de technologie agroalimentaire du Québec 2021-07-01 ss. 1-96
2021, c. 23	An Act respecting mainly the health insurance plan and prescription drug insurance plan eligibility of certain children whose parents' migratory status is precarious and amending the Act respecting end-of-life care 2021-09-22 ss. 1-8, 10-27
2021, c. 29	An Act to amend mainly the Food Products Act 2021-12-08 s. 36 (par. 7) (except subpar. 2 of the paragraph it enacts)
2021, c. 31	An Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions 2022-01-01 ss. 53, 54, 56, 71 (par. 2), 84, 115-120, 127, 143, 144



**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2021**

Provisions not in force on 31 December 2021 and rendered inapplicable or obsolete following the coming into force of other provisions are not included in this table.

Reference	Title
1969, c. 51	Manpower Vocational Training and Qualification Act s. 62
1971, c. 48	An Act respecting health services and social services s. 149
1972, c. 55	Transport Act ss. 126, 151 (par. <i>a</i>), 155 (par. <i>a</i>)
1977, c. 68	Automobile Insurance Act s. 93
1978, c. 7	An Act to secure the handicapped in the exercise of their rights s. 71
1978, c. 9	Consumer Protection Act s. 6 (par. <i>c</i> , <i>d</i>)
1979, c. 45	An Act respecting labour standards ss. 5 (par. 4), 29 (par. 4, 6), 39 (par. 6, 7), 112, 136-138
1979, c. 63	An Act respecting occupational health and safety ss. 204-215
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster ss. 17, 19 (2 nd par.), 23, 45, 47
1979, c. 85	An Act respecting child day care ss. 5, 6, 97
1979, c. 86	An Act respecting safety in sports ss. 31, 39
1980, c. 39	An Act to establish a new Civil Code and to reform family law ss. 63, 64 (1 st , 2 nd par.), 70 (1 st par.)
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation ss. 57-59, 124 (2 nd par. (par. 3)), 126, 127 (2 nd par.), 129 (the word and figure "or 126"), 168 (1 st par., subpar. 4 (the words "matters provided for by section 107, paragraph 3 of section 108, section 115 and paragraphs 1 to 3, 5 and")), 182-188
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure s. 81 (par. 3)
1982, c. 25	An Act to amend the Environment Quality Act and other legislation ss. 27-34

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1982, c. 61	An Act to amend the Charter of human rights and freedoms ss. 6 (par. 2), 21 (R.S.Q., chapter C-12, s. 86.2 (former), 1 st par.), 25, 30
1983, c. 23	An Act to promote the advancement of science and technology in Québec ss. 66-79, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96 and 97, to the extent that they relate to the Fonds established by par. 3 of s. 65 and ss. 65 (par. 3), 82, 125, 126
1983, c. 38	Archives Act s. 82
1983, c. 39	An Act respecting the conservation and development of wildlife s. 46
1983, c. 43	An Act respecting restaurant and hotel workers who derive income from gratuities ss. 1, 3-6, 8, 10, 11, 12, to the extent that they refer to an allocation of gratuities or to gratuities that are allocated
1983, c. 53	An Act to amend the Agricultural Products, Marine Products and Food Act s. 3 (par. 2, 3)
1983, c. 54	An Act to amend various legislative provisions s. 81 (R.S.Q., chapter S-25.1, s. 53 (par. 3))
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation ss. 4, 11
1984, c. 41	An Act to amend the Securities Act s. 19
1985, c. 26	An Act to amend the Act to preserve agricultural land ss. 12, 17
1985, c. 34	Building Act ss. 120, 121, 214 (except with regard to the Gas Distribution Act (chapter D-10), the Act respecting piping installations (chapter I-12.1), the Act respecting electrical installations (chapter I-13.01), the Act respecting building contractors vocational qualifications (chapter Q-1) and the Act respecting pressure vessels (chapter A-20.01) in respect of buildings and facilities intended for use by the public to which Part 11 of the Code adopted by Chapter I of the Construction Code applies), 218, 219, 263-267, 274-279, 284, 291 (1 st par. (except with regard to a licence issued under the Act respecting building contractors vocational qualifications and except in all respects other than the qualification of contractors and owner-builders))
1986, c. 60	An Act respecting the sale of the Raffinerie de sucre du Québec ss. 16, 17, 19
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act s. 4 (par. 12 (Montmorency))
1986, c. 91	Highway Safety Code s. 496
1986, c. 109	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 21

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1987, c. 25	An Act to amend the Environment Quality Act s. 1
1987, c. 36	An Act to again amend the Act respecting probation and houses of detention in respect of close supervision ss. 1-3
1987, c. 94	An Act to amend the Highway Safety Code and other legislation ss. 49, 50, 62, 70 (R.S.Q., chapter C-24.2, s. 519.14), 77, 78
1987, c. 102	An Act to amend the Act respecting land use planning and development, the Cities and Towns Act and the Municipal Code of Québec s. 22
1988, c. 39	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 12
1988, c. 47	An Act to amend the Act respecting health services and social services and other legislation s. 10
1988, c. 51	An Act respecting income security s. 85
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments ss. 1 (R.S.Q., chapter C-25, ss. 553.3-553.9), 2-10, 12
1988, c. 57	An Act to ensure safety in guided land transport s. 63 (2 nd par.)
1988, c. 75	An Act respecting police organization and amending the Police Act and various legislation ss. 211, 223, 241
1988, c. 84	Education Act ss. 123, 124, 131, 137, 139, 206, 210, 354, 355, 509-515, 522, 525, 528, 529, 536
1988, c. 86	An Act to amend the charter of the city of Montréal s. 2 (par. 1)
1989, c. 7	An Act to amend the Act to preserve agricultural land s. 2
1989, c. 15	An Act to amend the Automobile Insurance Act and other legislation s. 1 (R.S.Q., chapter A-25, s. 72)
1989, c. 47	An Act to amend the Automobile Insurance Act s. 11 (R.S.Q., chapter A-25, s. 179.3, the words “and the amount of his indemnity”)
1989, c. 48	An Act respecting market intermediaries s. 26
1989, c. 52	An Act respecting municipal courts and amending various legislation s. 67, Sched. I (par. 60, 61, 131)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1989, c. 59	An Act to amend the Act respecting child day care s. 4
1990, c. 26	An Act to amend the Environment Quality Act s. 4 (R.S.Q., chapter Q-2, ss. 31.46-31.51)
1990, c. 77	An Act to amend the Securities Act ss. 3, 11
1990, c. 78	An Act to amend the Education Act and the Act respecting private education ss. 3, 13-17, 19-22
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act s. 5 (par. 1, 2 (R.S.Q., chapter P-29, s. 9 (1 st par., par. <i>k, l, l.1, o, p</i>)), 3)
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions ss. 2 (par. 3), 40-42, 129, 140 (par. 2, 4), 166, 187, 190, 241 (except as regards s. 645.3 of the Highway Safety Code (R.S.Q, chapter C-24.2)), 257
1991, c. 6	An Act respecting the construction and putting into operation of power control and transformer stations and an aluminium plant in the Deschambault-Portneuf industrial park ss. 3, 4
1991, c. 27	An Act amending the Education Act and amending the Act respecting private education s. 4
1991, c. 42	An Act respecting health services and social services and amending various legislation ss. 259 (2 nd sentence), 360 (2 nd par.), 483, 570, 573, 574 (par. 2), 575, 581 (par. 4)
1991, c. 74	An Act to amend the Building Act and other legislation ss. 49 (except with regard to the qualification of contractors and owner-builders), 56 (to the extent that it enacts s. 128.4 (except with regard to the revocation of the recognition of a person referred to in s. 16 and except with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act (chapter B-1.1)), 68 (par. 1-4 (except with regard to the qualification of contractors and owner-builders)), 70 (par. 1 (except with regard to the qualification of contractors and owner-builders)), 93 (par. 3 (except with regard to the qualification of contractors and owner-builders)), 106 (par. 1), 109, 114, 123 (except to the extent that it does not apply to the Bureau des examinateurs électriciens and the Bureau des examinateurs en tuyauterie), 124, 125 (par. 2), 130, 133-135, 138, 163-165
1991, c. 83	An Act to amend the charter of the city of Laval ss. 5-7
1991, c. 84	An Act to amend the Charter of the city of Québec ss. 45 (s. 601 <i>b</i> (2 nd par.)), 50, 54-56
1991, c. 104	An Act respecting Cooperants, Mutual Life Insurance Society ss. 1-13, 14 (2 nd , 3 rd par.), 15-39
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation ss. 365-369, 378

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1992, c. 29	An Act to amend the Act to promote the reform of the cadastre in Québec and other legislative provisions ss. 2 (par. 2), 3
1992, c. 35	An Act to amend the Securities Act ss. 2, 13
1992, c. 36	An Act to amend the Act respecting child day care s. 3
1992, c. 43	An Act respecting the Institut québécois de réforme du droit ss. 1-19
1992, c. 56	An Act to amend the Environment Quality Act ss. 1-13, 15-23
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions s. 499
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation ss. 1-3, 4 (R.S.Q., chapter C-25, s. 827.4), 5
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions s. 69
1993, c. 18	An Act to amend the Animal Health Protection Act s. 1
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions s. 56 (R.S.Q., chapter L-6, s. 52.12 (1 st par.))
1993, c. 45	An Act to amend the Supplemental Pension Plans Act ss. 2, 3
1993, c. 54	An Act respecting assistance and compensation for victims of crime ss. 1-225
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions ss. 1 (par. 2), 12, 63
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration ss. 3 (par. 1), 8, 9, 11 (par. 2, 8, 9)
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision ss. 4, 5 (par. 2, 3), 16 (par. 1), 26 (par. 2 (subpar. <i>i.1</i>)), 29 (par. 2-4), 30, 39-45, 47
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions ss. 10, 11 (par. 2-4), 14-16, 20, 21

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1993, c. 77	An Act to amend the Pesticides Act ss. 9, 10 (as regards the repeal of s. 103 of R.S.Q., chapter P-9.3), 11
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec ss. 29, 30, 55, 76
1994, c. 8	An Act to amend the Health Insurance Act and the Act respecting the Régie de l'assurance-maladie du Québec ss. 2 (par. 5), 7, 9 (par. 2), 10, 15 (par. 6, 8), 21 (par. 1, 3)
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions ss. 200 (where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 278, 294 (where it repeals ss. 21 (1 st par., 2 nd par., except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48))
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions ss. 1-20, 22-33
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions s. 79 (where it enacts s. 39.1)
1995, c. 51	An Act to amend the Code of Penal Procedure and other legislative provisions ss. 2, 6 (except s. 62.1 (1 st par.) of the Code of Penal Procedure), 10, 11, 13 (par. 1, 6), 14, 25, 26, 28-30
1995, c. 52	An Act to amend the Transport Act s. 2
1995, c. 65	An Act respecting the Agence métropolitaine de transport and amending various legislative provisions s. 159
1995, c. 67	An Act to amend the Cooperatives Act and other legislative provisions s. 150
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions ss. 2, 8, 20 (par. 3)
1996, c. 12	An Act to amend the Financial Administration Act and other legislative provisions ss. 1, 2, 9
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife ss. 4, 13
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions ss. 8 (3 rd par., the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 38 (in subpar. 2 of 1 st par., the words “otherwise binding the policy-holder”) (in subpar. 3 of 1 st par., the words “administered by or on behalf of the policy-holder”), 39 (in subpar. 2 of 1 st par., the words “otherwise binding the plan administrator”) (in subpar. 3 of 1 st par., the words “binding the plan administrator”), 40, 45 (in 1 st sentence, the words “or the plan member” and the 2 nd sentence, which reads: “Any notice of non-renewal or of a

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i> change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 89 (par. 1 (subpar. b)), 91 (3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2)
1996, c. 50	An Act to amend the Agricultural Products, Marine Products and Food Act and the Environment Quality Act s. 2
1996, c. 53	An Act respecting the Commission administrative des régimes de retraite et d’assurances and amending various legislative provisions as regards pension plans ss. 2, 9, 13 (par. 1)
1996, c. 54	An Act respecting administrative justice Sched. IV (par. 27)
1996, c. 56	An Act to amend the Highway Safety Code and other legislative provisions ss. 84, 108
1996, c. 62	An Act to amend the Act respecting the conservation and development of wildlife s. 1 (par. 1)
1996, c. 69	An Act to amend the Savings and Credit Unions Act ss. 4, 5, 6, 14 (par. 2), 16 (par. 2), 17 (par. 2), 20 (par. 2), 166
1996, c. 71	An Act to amend the Act respecting collective agreement decrees ss. 17, 41 (2 nd , 3 rd , 4 th , 5 th par.)
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors s. 8 (the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1)
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice ss. 106-110, 111 (par. 2), 112-115, 116 (par. 2), 117-120, 121 (par. 2), 122, 123, 833 (2 nd par.) [those provisions respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions], 834, 853 (the words “Until 1 December 1997” of the second and third paragraphs), 854 (the words “until 1 December 1997” of the second paragraph)
1997, c. 59	An Act to amend the Act respecting the Agence métropolitaine de transport s. 1 (s. 21.2)
1997, c. 72	An Act to again amend the Act respecting labour standards ss. 5, 6
1997, c. 77	An Act to amend the Public Health Protection Act ss. 1, 2, 8, 9, 10
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport ss. 13 (par. 1), 14 (par. 2)
1997, c. 123	An Act respecting the Association de villégiature du Mont Sainte-Anne ss. 1-9, schedule

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Reference	Title
1998, c. 18	An Act to amend the Professional Code with respect to the title of psychotherapist ss. 1, 2, 3 (ss. 187.1, 187.4)
1998, c. 35	An Act to amend the Roads Act and other legislative provisions ss. 12-14, 16
1998, c. 37	An Act respecting the distribution of financial products and services ss. 28, 40
1998, c. 40	An Act respecting owners and operators of heavy vehicles ss. 87, 97, 109 (par. 1 (as regards the striking out of section 413))
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry ss. 29, 35 (par. 1), 36, 38, 39, 40 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders), 55 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders)
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses ss. 32, 33 (on the date of coming into force of the provisions they amend, that is: s. 76 of 1993, c. 54 (in the definition of "spouse"); s. 197 of 1993, c. 54 (par. 2 of the definition of "spouse"))
1999, c. 35	An Act respecting environmental assessment of the proposed Churchill River hydroelectric development ss. 1-4
1999, c. 50	An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions ss. 61, 65-67
1999, c. 51	An Act respecting the flag and emblems of Québec ss. 11, 12
1999, c. 79	An Act to amend the Act respecting the Régie des installations olympiques s. 1
1999, c. 88	An Act respecting the amalgamation of Municipalité de Mont-Tremblant, Ville de Saint-Jovite, Municipalité de Lac-Tremblant-Nord and Paroisse de Saint-Jovite ss. 5 and 8 (which come into force on the date on which the order made under s. 3 of that Act comes into force)
1999, c. 89	An Act to amend the Health Insurance Act and other legislative provisions s. 10 (new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces)
2000, c. 8	Public Administration Act s. 240 (par. 4, 5)
2000, c. 9	Dam Safety Act s. 19 (4 th par.)
2000, c. 15	Financial Administration Act ss. 33-45, 58-60
2000, c. 20	Fire Safety Act s. 38 (2 nd par.)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2000, c. 22	An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions ss. 45 (par. 1), 50 (par. 1 (the words "the registration fees and"))
2000, c. 26	An Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions ss. 11, 13 (par. 1, 3, 5, 7), 38, 77
2000, c. 28	An Act respecting Nasdaq stock exchange activities in Québec ss. 2-8
2000, c. 35	An Act to amend the Transport Act s. 1
2000, c. 40	An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act ss. 4 (except to the extent that it introduces s. 3.0.1 (1 st par.) of the Animal Health Protection Act (R.S.Q., chapter P-42)), 14 (to the extent that it introduces s. 22.5), 15-18
2000, c. 42	An Act to amend the Civil Code and other legislative provisions relating to land registration ss. 43 (where it deals with the information referred to in a. 3005 of the Civil Code, on the geodesic reference and geographic coordinates making it possible to describe an immovable), 67
2000, c. 44	Notaries Act ss. 26, 59, 62-92, 106 (where it replaces the provisions of the Notarial Act (R.S.Q., chapter N-2) respecting the preservation of notarial acts en minute, the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts <i>en minute</i> and the seizure of property related to the practice of the notarial profession)
2000, c. 48	An Act to amend the Act respecting the conservation and development of wildlife and the Act respecting hunting and fishing rights in the James Bay and New Québec territories s. 14 (par. 1)
2000, c. 53	An Act respecting La Financière agricole du Québec s. 78 (to the extent that it does not govern the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101))
2000, c. 54	An Act to again amend various legislative provisions respecting municipal affairs ss. 3, 6
2000, c. 57	An Act to amend the Charter of the French language s. 6 (the words " Cree School Board, Kativik School Board" in s. 29.1 enacted by par. 1)
2001, c. 6	An Act to amend the Forest Act and other legislative provisions ss. 57, 99 (par. 2), 119 (par. 6)
2001, c. 15	An Act respecting transportation services by taxi ss. 18 (3 rd par. (subpar. 1)), 26 (1 st par. (subpar. 3))
2001, c. 26	An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions ss. 25 (par. 1), 64 (par. 3 where it enacts s. 138 (1 st par. (subpar. <i>g, h</i>)) of the Labour Code (R.S.Q., chapter C-27)), 135

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Reference	Title
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving ss. 14, 16
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions s. 29 (par. 1)
2001, c. 38	An Act to amend the Securities Act ss. 5 (par. 3), 12, 13, 23, 58, 64
2001, c. 57	An Act to amend the Act respecting off-highway vehicles ss. 1-3
2001, c. 58	An Act to amend the Act respecting immigration to Québec ss. 1-4
2001, c. 60	Public Health Act ss. 61-68
2002, c. 5	An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions as regards the protection of confidential information ss. 12 (s. 69.1 (2 nd par, subpar. <i>n</i> (the words “or the Act respecting parental insurance (2001, chapter 9)”))), 13 (s. 69.4 (the words “or the Act respecting parental insurance (2001, chapter 9)”))
2002, c. 6	An Act instituting civil unions and establishing new rules of filiation ss. 228 (on the date of coming into force of 1993, c. 54, s. 76), 229 (on the date of coming into force of 1993, c. 54, s. 197)
2002, c. 22	An Act to amend the Act respecting administrative justice and other legislative provisions ss. 8, 10 (to the extent that it enacts s. 119.4 of the Act respecting administrative justice (R.S.Q., chapter J-3)), 24, 35
2002, c. 24	An Act respecting the Québec correctional system s. 16
2002, c. 25	An Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec ss. 1-15
2002, c. 27	An Act to amend the Act respecting prescription drug insurance and other legislative provisions s. 19
2002, c. 29	An Act to amend the Highway Safety Code and other legislative provisions ss. 18, 19, 20 (1 st par. (subpar. 1 (regarding the reference to s. 202.2.1)), 2 nd par.), 25 (par. 2), 29
2002, c. 30	An Act to amend the pension plans of the public and parapublic sectors ss. 6 (to the extent that it enacts s. 17.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)) with regard to the category of employees comprised of employees on leave without pay, 10 (par. 3) with regard to the category of employees comprised of employees on leave without pay, 18 with regard to the category of employees comprised of employees on leave without pay

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Reference	Title
2002, c. 45	<p>An Act respecting the Autorité des marchés financiers</p> <p>ss. 116 (2nd par.), 153 (5th par.), 264 (except to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 266 (except to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 275, 280 (except to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 282 (except to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 285 (except to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 287, 290, 294 (except to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 340 (except to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 342, 343, 347, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 502 (except to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 509 (except to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 539, 544 (except to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 548, 552, 614 (except to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 616 (except to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 620 (except to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 727-729</p>
2002, c. 61	<p>An Act to combat poverty and social exclusion</p> <p>ss. 1 (2nd par. (2nd sentence), except to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2nd par. (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale that were retained”), 31 (3rd par.), 32 (2nd par. (2nd sentence)), 35-45, 58 (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale retained by the Minister”), 59 (the words “, taking into account in particular the indicators proposed by the observatory,”), 65 (except 1st par.)</p>
2002, c. 66	<p>An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians</p> <p>ss. 1-4, 12, 14, 15 (par. 1), 21</p>
2002, c. 70	<p>An Act to amend the Act respecting insurance and other legislative provisions</p> <p>ss. 39 (where it replaces s. 88.1 of the Act respecting insurance (R.S.Q., chapter A-32)), 79 (where it enacts Division III.1 of Chapter V of Title III of the Act respecting insurance comprising ss. 200.0.4-200.0.13), 158-162, 165-168, 190</p>
2002, c. 80	<p>An Act to amend the Act respecting labour standards and other legislative provisions</p> <p>ss. 23, 32, 57 (par. 3 (s. 89 (par. 6 (insofar as it concerns paternity leave), 6.1) of the Act respecting labour standards (R.S.Q., chapter N-1.1))), 66 (par. 2) which come into force on the date of coming into force of 2001, c. 9, s. 9</p>
2003, c. 18	<p>An Act to amend the Cooperatives Act</p> <p>s. 165</p>
2003, c. 29	<p>An Act respecting the Ministère du Développement économique et régional et de la Recherche</p> <p>s. 135 (par. 7-17, 20, 21, 24, 25 (to the extent that it amends s. 35 of the Winding-up Act (R.S.Q., chapter L-4)), 30, 31, 35-37)</p>
2004, c. 2	<p>An Act to amend the Highway Safety Code and other legislative provisions</p> <p>ss. 58 (except to the extent that it enacts s. 520.2 (1st par.) of the Highway Safety Code (chapter C-24.2)), 73-75</p>
2004, c. 12	<p>An Act to amend the Courts of Justice Act and other legislative provisions as regards the status of justices of the peace</p> <p>s. 1 (to the extent that it enacts s. 174 of the Courts of Justice Act (R.S.Q., chapter T-16))</p>

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2004, c. 18	An Act to amend the Act respecting immigration to Québec ss. 2, 6, 10 (par. 5)
2004, c. 25	An Act to amend the Act respecting the Bibliothèque nationale du Québec, the Archives Act and other legislative provisions s. 73
2004, c. 30	An Act respecting Services Québec ss. 52, 57
2004, c. 31	An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions ss. 60, 65, 66, 68 (to the extent that it refers to par. 5 of Schedule 1 to the Act respecting administrative justice (R.S.Q., chapter J-3)), 70 (par. 2)
2004, c. 37	An Act to amend the Securities Act and other legislative provisions ss. 15, 25, 26, 29, 30, 32 (except to the extent that it enacts s. 308.2 of the Securities Act (R.S.Q., chapter V-1.1)), 43 (par. 3), 56, 58, 61, 86
2005, c. 7	An Act respecting the Centre de services partagés du Québec s. 80 (except to the extent that it enacts the first sentence of s. 13 of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1))
2005, c. 12	An Act respecting the reciprocal issue and enforcement of support orders ss. 1-41
2005, c. 15	Individual and Family Assistance Act s. 64 (1 st par., second sentence)
2005, c. 17	An Act to amend the Act respecting administrative justice and other legislative provisions s. 43
2005, c. 27	An Act to amend the Code of Penal Procedure and the Courts of Justice Act s. 24
2005, c. 32	An Act to amend the Act respecting health services and social services and other legislative provisions ss. 25 (par. 4), 50, 184 (par. 3), 189, 221, 228, 229, 239 (1 st par., 3 rd par., 4 th par.), 240 (the words “of a health communication centre or of a podiatrist or midwife operating a private health facility, or the local files or index” in the paragraph proposed by par. 5), 287 (par. 1), 288 (ss. 2.0.1-2.0.5), 295, 302, 303, 304, 308 (par. 39), 322
2005, c. 34	An Act respecting the Director of Criminal and Penal Prosecutions s. 89 (except for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director)
2005, c. 38	Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements ss. 283, 284
2005, c. 39	An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions s. 27 (insofar as it enacts s. 48.3)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2005, c. 40	An Act to amend the Act respecting prescription drug insurance and other legislative provisions ss. 23 (except to the extent that it enacts ss. 60.1-60.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 31, 43
2006, c. 11	An Act to facilitate organ donation ss. 1-4
2006, c. 17	An Act to amend the Election Act to encourage and facilitate voting ss. 3, 15 (insofar as it enacts ss. 262 (1 st par. (subpar. 1), 2 nd par., 3 rd par.), 263 (except for the purposes of the implementation of s. 301.21), 264-280, 301.18 (2 nd par.)), 19 (insofar as it enacts, in s. 327 (1 st par.), the words “and at the returning officer’s office”), 21
2006, c. 24	An Act to reduce the debt and establish the Generations Fund s. 3 (1 st par. (subpar. 3))
2006, c. 38	An Act to amend the Act respecting the enterprise registrar and other legislative provisions ss. 52, 53 (par. 1), 54, 57, 61, 62, 65, 79, 82, 95, 96
2006, c. 50	An Act to amend the Securities Act and other legislative provisions ss. 11, 21, 22, 26, 38 (except to the extent that it repeals ss. 99, 100, 102 and 103 of the Securities Act (R.S.Q., chapter V-1.1)), 65, 70 (par. 3), 89, 108 (par. 4)
2007, c. 21	An Act to amend the Act respecting the Régie de l’assurance maladie du Québec and to amend other legislative provisions s. 10
2007, c. 31	An Act to amend the Act respecting the Régie de l’assurance maladie du Québec, the Health Insurance Act and the Act respecting health services and social services s. 6 comes into force on the date of coming into force of s. 520.9 (1 st par. (subpar. 2)) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)
2007, c. 39	An Act to amend the Forest Act and other legislative provisions s. 34
2007, c. 40	An Act to amend the Highway Safety Code and the Regulation respecting demerit points ss. 6, 36 (s. 202.4 (3 rd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 73 (except to the extent that it relates to s. 597.1 (1 st par.) of the Highway Safety Code), 77, 88 (the words “, except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code” in s. 12.39.1 (par. 1) of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 95, 97-101
2008, c. 7	An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions ss. 47, 76, 82, 83, 131 (insofar as it enacts s. 349.3), 161, 162 (insofar as it repeals s. 297.6), 169
2008, c. 8	An Act to amend the Act respecting health services and social services, the Health Insurance Act and the Act respecting the Régie de l’assurance maladie du Québec ss. 1-26
2008, c. 9	Real Estate Brokerage Act ss. 3 (par. 14), 129, 161 (2 nd par.)
2008, c. 14	An Act to again amend the Highway Safety Code and other legislative provisions ss. 1 (except par. 2), 6, 9 (except par. 1), 14 (except par. 1), 20, 26, 27, 29, 33, 49 (except par. 2, 3), 50 (except par. 2), 51 (except par. 2), 53 (except par. 2), 72 (except par. 2), 79, 80, 86 (except par. 2-4), 100, 101, 111-115, 119, 124, 126-131

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2008, c. 18	An Act to amend various legislative provisions respecting municipal affairs ss. 77, 78, 82, 86 (par. 2), 95, 130, 131
2008, c. 25	An Act to amend the Act respecting the Government and Public Employees Retirement Plan and other legislation concerning pension plans in the public sector ss. 17, 18, 20
2009, c. 10	An Act to regularize and provide for the development of local slaughterhouses and to amend the Food Products Act s. 30 (par. 3, which comes into force on the date of coming into force of subparagraph <i>n.3</i> of the first paragraph of section 9 of the Food Products Act (R.S.Q., chapter P-29), introduced by paragraph 5 of section 13 of the Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions (2000, chapter 26)
2009, c. 17	An Act to amend the Act respecting transportation services by taxi ss. 8 (ss. 34.1, 34.2 (2 nd par. (subpar. 2))) of the Act respecting transportation services by taxi (R.S.Q., chapter S-6.01), 21
2009, c. 19	An Act to modify the occupational health and safety regime, particularly in order to increase certain death benefits and fines and simplify the payment of the employer assessment s. 23 (except insofar as it replaces s. 315.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) and it enacts ss. 315.3 and 315.4 of that Act)
2009, c. 25	An Act to amend the Securities Act and other legislative provisions ss. 6, 48-51, 105
2009, c. 27	An Act to amend the Act respecting financial services cooperatives and other legislative provisions ss. 2, 8, 10, 11
2009, c. 30	An Act respecting clinical and research activities relating to assisted procreation ss. 8, 17 (1 st par. (subpar. 2, 3)), 30 (par. 3)
2009, c. 51	An Act to amend the Consumer Protection Act and other legislative provisions ss. 1-34
2009, c. 58	An Act to amend various legislative provisions principally to tighten the regulation of the financial sector ss. 5 (par. 1), 18 (to the extent that it enacts s. 40.2.1 (2 nd par.) of the Deposit Insurance Act (chapter A-26)), 75
2010, c. 7	An Act respecting the legal publicity of enterprises ss. 184 (on the date of coming into force of s. 200.0.9 of the Act respecting insurance (R.S.Q., chapter A-32)), 185 (on the date of coming into force of s. 200.0.11 of the Act respecting insurance)
2010, c. 20	An Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 s. 39 (par. 2) (on the date of coming into force of s. 54 (par. 1) of the Act to again amend the Highway Safety Code and other legislative provisions (2008, chapter 14))
2011, c. 20	An Act to amend the Environment Quality Act in order to reinforce compliance ss. 47, 48, 49 come into force respectively on the date or dates of coming into force of ss. 35, 36 and 37 of the Act to affirm the collective nature of water resources and provide for increased water resource protection (R.S.Q., chapter C-6.2)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2011, c. 26	An Act to amend various legislative provisions mainly concerning the financial sector ss. 20 (insofar as it enacts s. 115.2 (2 nd par.) of the Act respecting the distribution of financial products and services (chapter D-9.2)), 61 (except par. 1, 5, 6)
2011, c. 30	An Act to eliminate union placement and improve the operation of the construction industry ss. 8 (insofar as it concerns the labour-referral service for the construction industry), 44, 55, 56, 57 (except insofar as it concerns ss. 107.3 to 107.6 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20)), 62 come into force on 9 September 2013, unless their coming into force is set by the Government for an earlier date or dates; s. 48 insofar as it concerns the employee's photo comes into force on the date to be set by the Government
2011, c. 37	An Act to amend the Pharmacy Act ss. 1-5
2012, c. 15	An Act to modify the rules governing the use of photo radar devices and red light camera systems and amend other legislative provisions s. 21 (par. 3, 5) comes into force on the date or dates to be set by the Government, which may not be earlier than the date that is six months after the date on which the first report referred to in section 36 is tabled in the National Assembly
2012, c. 23	An Act respecting the sharing of certain health information ss. 11 (1 st par. (subpar. 4, 5)), 22, 26 (par. 4 (the words "and, in the case of a collective prescription, the date it was filled"), par. 13 (the words "and, in the case of a collective prescription, of the health professional who filled it"), par. 14 (the words "and, in the case of a collective prescription, where it was filled")), 39-42, 50, 55 (except 1 st par.), 59 ("or fill a collective prescription for medication"), 106-108, 123 ("40 or" and "the second paragraph of section 50"), 124 ("or 108"), 131 ("40,")
2012, c. 25	Integrity in Public Contracts Act ss. 3, 4, 5, 9, 13 (par. 6), 14, 16, 18 (par. 1), 24, 31-39, 43-45, 47, 48, 51, 52, 56, 69, 71-75, 78, 79, 81, 82
2012, c. 28	An Act to amend the Act respecting the Québec sales tax and other legislative provisions ss. 6, 13, 22
2013, c. 16	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012 ss. 53 (to the extent that it enacts s. 17.12.12 (1 st par. (subpar. 6)) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2), as concerns the financing of activities relating to the application of the Mining Tax Act (chapter I-0.4) and the regulations), 55 (to the extent that it enacts s. 17.12.20 (par. 1) of the Act respecting the Ministère des Ressources naturelles et de la Faune), 158-164, 166
2013, c. 18	An Act to amend various legislative provisions mainly concerning the financial sector ss. 92, 97 (par. 3)
2013, c. 30	An Act to amend various legislative provisions concerning municipal affairs s. 13
2014, c. 1	An Act to establish the new Code of Civil Procedure s. 35 (4 th par.)
2014, c. 17	An Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises ss. 7-10

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2015, c. 25	An Act to enact the Act to promote access to family medicine and specialized medicine services and to amend various legislative provisions relating to assisted procreation s. 1 (ss. 4-31, 39, 41, 42, 45-47, 49, 53, 54, 56, 59-68, 69 (to the extent that it concerns general practitioners), 74, 75, 77-79 of the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1))
2015, c. 35	An Act to improve the legal situation of animals s. 7 (ss. 17, 18, 20 of the Animal Welfare and Safety Act (chapter B-3.1))
2016, c. 1	Funeral Operations Act s. 143
2016, c. 3	Québec Immigration Act s. 72 (par. 2)
2016, c. 7	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 26 March 2015 ss. 12 (on the date or dates to be set by the Government according to the classes it determines), 13-20, 57
2016, c. 22	An Act to amend various legislative provisions respecting mainly transportation services by taxi ss. 14, 15 (par. 1), 18 (to the extent that it concerns s. 59.3 of the Act respecting transportation services by taxi (chapter S-6.01)), 38 (to the extent that it concerns s. 112.1 (par. 2) of the Act respecting transportation services by taxi)
2016, c. 25	An Act to allow a better match between training and jobs and to facilitate labour market entry s. 22
2016, c. 26	An Act to amend the Education Act ss. 8, 47
2017, c. 4	An Act to amend the Environment Quality Act to modernize the environmental authorization scheme and to amend other legislative provisions, in particular to reform the governance of the Green Fund s. 188 (s. 118.5 of the Environment Quality Act (chapter Q-2))
2017, c. 21	An Act to amend certain provisions regarding the clinical organization and management of health and social services institutions ss. 48, 65-75, 90 (par. 1)
2017, c. 23	An Act to amend the Education Act and other legislative provisions concerning mainly free educational services and compulsory school attendance Sections 1, 2, 5, 6, 7, 9, 11, 13 and 16 come into force on 1 July 2018 or any earlier date set by the Government.
2017, c. 27	An Act to facilitate oversight of public bodies' contracts and to establish the Autorité des marchés publics ss. 19 (1 st par. (subpar. 4)), 21 (1 st par. (subpar. 6)), to the extent that it concerns the exercise of functions conferred on the Autorité des marchés publics under Chapter V.3 of the Act respecting contracting by public bodies (chapter C-65.1)), 129, 130 (par. 2), to the extent that it concerns the enactment of s. 23 (par. 13.2) of the Act respecting contracting by public bodies

COMING INTO FORCE TO BE DETERMINED

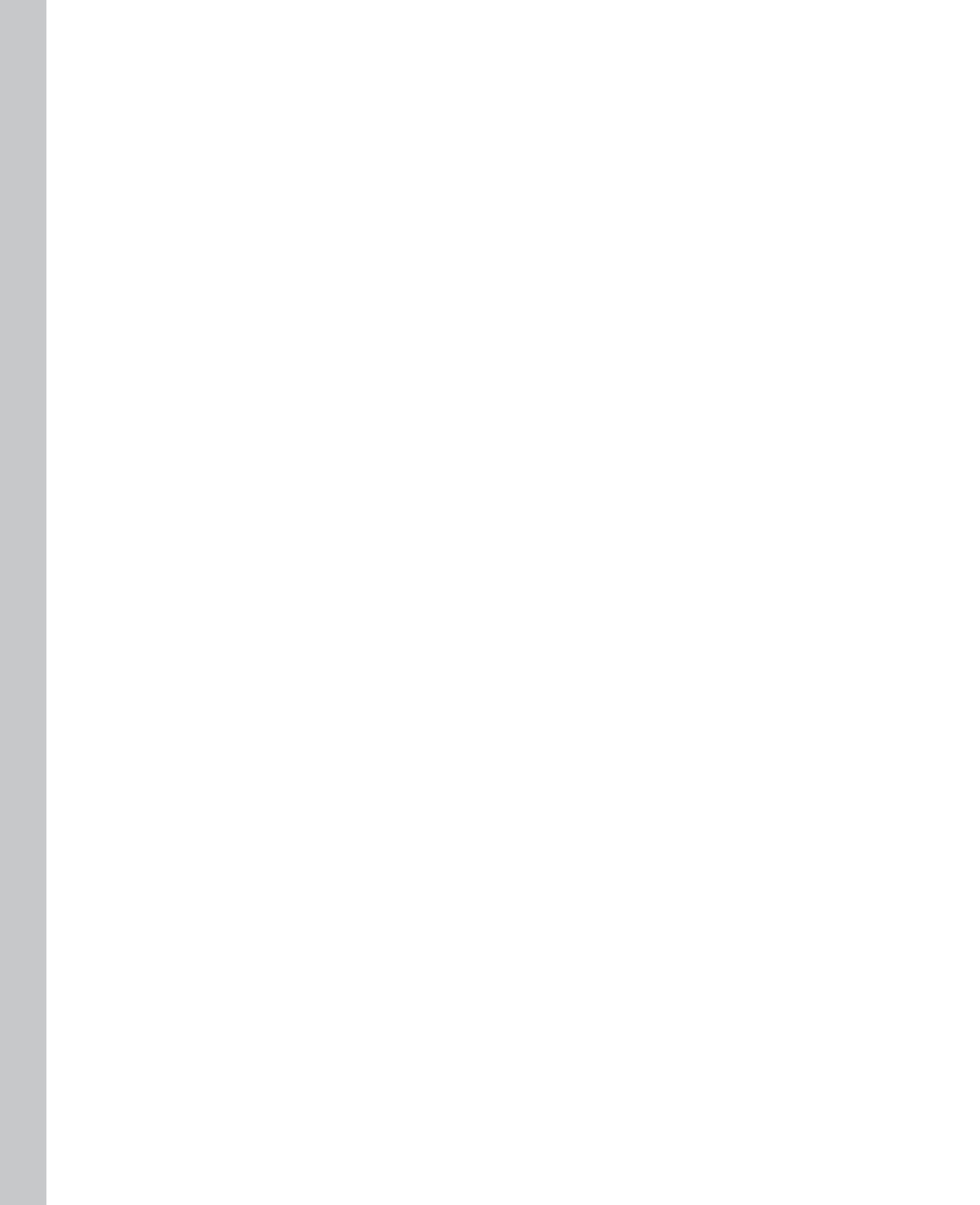
Reference	Title
2018, c. 7	An Act to amend the Highway Safety Code and other provisions ss. 5 (to the extent that it enacts s. 202.5.1 of the Highway Safety Code (chapter C-24.2)), 29, 31 (par. 2), 32 (par. 1), 152, 164 (par. 4, 5), 178
2018, c. 11	An Act mainly to introduce a basic income for persons with a severely limited capacity for employment ss. 1-6, 8, 12-16, 19 (except where it enacts s. 133.3 of the Individual and Family Assistance Act (chapter A-13.1.1), insofar as the latter section concerns the Social Solidarity Program), 20-31
2018, c. 18	An Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions ss. 2, 4, 5, 7, 8, 9 (par. 1), 10-12, 14-27, 28 (par. 4-6), 29 (par. 2-4), 30, 31 (par. 2, 4, 5), 32
2018, c. 19	An Act to constitute the Société québécoise du cannabis, to enact the Cannabis Regulation Act and to amend various highway safety-related provisions ss. 19 (s. 22 of the Cannabis Regulation Act (2018, chapter 19, s. 19)), 31, 34, 42, 43 (except to the extent that it enacts s. 202.3.1 of the Highway Safety Code (chapter C-24.2)), 45 (to the extent that it enacts s. 202.4.1 (par. 2) of the Highway Safety Code), 50 (par. 1), 52, 53
2018, c. 20	An Act to modernize the legal regime applicable to liquor permits and to amend various other legislative provisions with regard to alcoholic beverages ss. 2 (ss. 25 (to the extent that it covers delivery permits), 32 of the Act respecting liquor permits (chapter P-9.1)), 12 (par. 4 (to the extent that it covers delivery permits)), 14, 16, 29 (par. 3), 34 (except to the extent that it enacts s. 77.4 of the Act respecting liquor permits), 37, 52 (par. 1 (to the extent that it enacts s. 97 (par. 1) of the Act respecting liquor permits and to the extent that it covers delivery permits)), 56 (par. 3 (to the extent that it enacts s. 114 (par. 2.2, 2.3) of the Act respecting liquor permits), 11, 12), 59 (par. 5 (to the extent that it strikes out s. 2 (par. 26) of the Act respecting offences relating to alcoholic beverages (chapter I-8.1))), 70 (par. 3 (to the extent that it covers delivery permits)), 71 (par. 2 (to the extent that it covers delivery permits)), 134, 139, 140
2018, c. 23	An Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions ss. 570, 571, 598, 657, 661-665, 667 (par. 2), 669, 675
2019, c. 11	An Act to increase Québec's socio-economic prosperity and adequately meet labour market needs through successful immigrant integration s. 25
2019, c. 13	An Act to transfer responsibility for the registry of lobbyists to the Lobbyists Commissioner and to implement the Charbonneau Commission recommendation on the prescription period for bringing penal proceedings NOTE: ss. 1-17, 19-23, 27 come into force on 19 December 2021 or on an earlier date that may be set by the Government on the Commissioner's recommendation
2019, c. 24	An Act to amend the Education Act and other provisions regarding preschool education services for students 4 years of age ss. 1, 2, 4, 5, 6 (except par. 2), 8 (except par. 1), 11-16
2020, c. 2	An Act mainly to establish the Centre d'acquisitions gouvernementales and Infrastructures technologiques Québec ss. 28, 29

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2020, c. 5	An Act respecting mainly the implementation of certain provisions of the Budget Speeches of 17 March 2016, 28 March 2017, 27 March 2018 and 21 March 2019 ss. 19-21
2020, c. 11	An Act to amend the Civil Code, the Code of Civil Procedure, the Public Curator Act and various provisions as regards the protection of persons ss. 1-152, 153 (except par. 2 (to the extent that it enacts s. 68 (par. 3.4) of the Public Curator Act (chapter C-81))), 154-256
2020, c. 12	An Act mainly to promote the efficiency of penal justice and to establish the terms governing the intervention of the Court of Québec with respect to applications for appeal ss. 2-12, 36, 40-42, 59, 61, 62, 71, 74 (par. 2), 75 (par. 5), 76-82, 85-116, 124-128, 138-142, 144 (par. 1-4), 145 (par. 1-4, 6-8), 146 (par. 2, 5), 148, 149, 154-159 NOTE: Those articles come into force on the date or dates to be set by the Government, which dates, except for section 71, may not be later than 1 January 2021, or on that latter date for the provisions not yet in force on that date.
2020, c. 20	An Act concerning mainly the appointment and the terms of office of coroners and of the Chief Coroner ss. 1-48
2020, c. 21	Credit Assessment Agents Act ss. 8 (insofar as it concerns security freezes), 13 (insofar as it concerns security freezes), 15 (insofar as it concerns security freezes), 9, 18, 108, 111
2020, c. 24	An Act to strengthen the complaint examination process of the health and social services network, in particular for users receiving services from private institutions s. 5
2020, c. 26	An Act respecting off-highway vehicles ss. 20, 136 (par. 34 of Sched. IV to the Act respecting administrative justice (chapter J-3))
2021, c. 5	An Act to amend mainly the Environment Quality Act with respect to deposits and selective collection ss. 13, 22
2021, c. 11	An Act to amend the Public Service Act and other provisions ss. 4-25, 27-53, 57
2021, c. 19	An Act mainly to improve the transparency of enterprises ss. 1-25, 27-31
2021, c. 25	An Act to modernize legislative provisions as regards the protection of personal information NOTE: s. 160 (insofar as it enacts s. 91 (par. 3) of the Act respecting the protection of personal information in the private sector (chapter P-39.1)) comes into force on the date of coming into force of s. 108 of the Credit Assessment Agents Act (2020, chapter 21)
2021, c. 27	An Act to modernize the occupational health and safety regime ss. 122 (except where it concerns the definitions of “employer”, “dangerous substance” and “worker”), 125, 128, 138 (par. 1), 139 (par. 2, 4), 141, 143, 144 (except where it concerns par. 1), 145-147, 150, 151, 153, 154 (par. 1, 2, 4-11), 155, 156, 157 (par. 2, 3), 158-185, 207 (par. 1, 5, 6), 212, 219, 229 (par. 1), 232 (par. 5-10), 233 (par. 3 (insofar as it concerns the sections of Chapters I to X of the Act respecting occupational health and safety (chapter S-2.1))), 252-265, 268-271, 274-276 NOTE: Those sections come into force on the date or dates to be determined by the Government, which may not be after 6 October 2025.

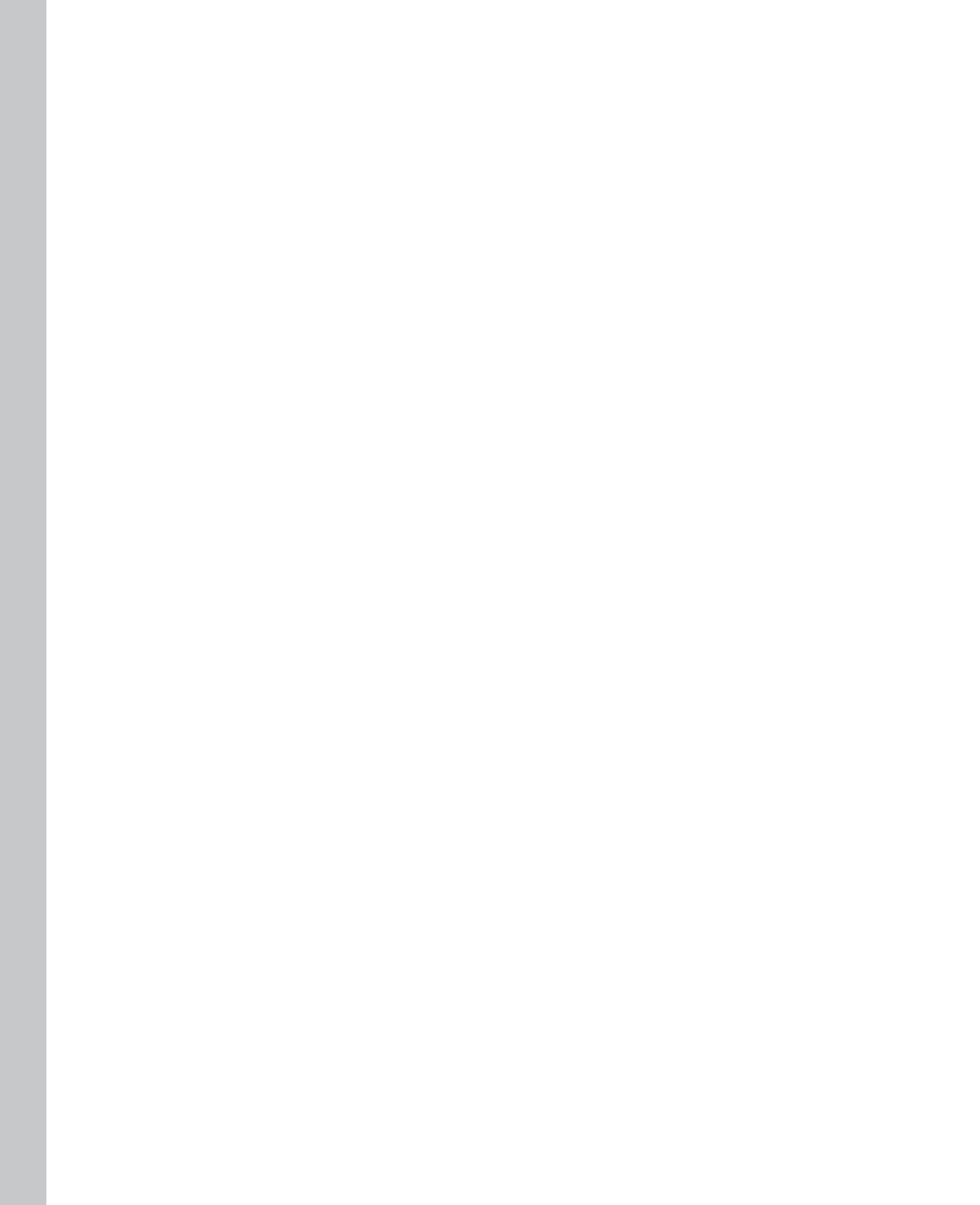
COMING INTO FORCE TO BE DETERMINED

Reference	Title
2021, c. 29	An Act to amend mainly the Food Products Act ss. 2 (par. 2), 4 (par. 1), 6, 9-11, 13, 14, 16, 17, 18 (par. 2), 21 (par. 1, 3, 5, 7 (subpar. <i>b</i>)), 23 (par. 1 (subpar. <i>b</i>), 2), 24 (par. 1 (subpar. <i>b</i>), 2), 27, 32 (par. 1 (subpar. <i>b</i>), 6, 7, 9, 11-13), 35 (par. 2, 4), 36 (par. 3-6, 7 (subpar. 2 of the paragraph it enacts)), 43 (par. 2-4, 6), 47-55
2021, c. 30	Tourist Accommodation Act ss. 1-56
2021, c. 32	An Act to create a court specialized in sexual violence and domestic violence NOTE: This Act comes into force on 30 November 2021, except ss. 3 and 4, which come into force on 30 November 2024 or an earlier date to be set by the Government.
2021, c. 35	An Act to amend various legislative provisions mainly for the purpose of reducing red tape s. 79 (par. 1 (subpar. <i>a</i>), 4, 5)
2021, c. 37	An Act to amend the Election Act ss. 10, 49, 50, 53 (par. 3), 54-57, 68, 81, 82 (par. 1, 4), 83, 95, 103, 129 (on the recommendation of the Chief Electoral Officer)



INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2021.



2021, chapter 39
AN ACT RESPECTING VILLE DE SAINT-TITE

Bill 209

Introduced by Mr. Simon Allaire, Member for Maskinongé

Introduced 4 December 2019

Passed in principle 8 June 2021

Passed 8 June 2021

Assented to 9 June 2021

Coming into force: 9 June 2021

Legislation amended: None

Legislation replaced:

Act respecting Ville de Saint-Tite (1995, chapter 77)



Chapter 39

AN ACT RESPECTING VILLE DE SAINT-TITE

[Assented to 9 June 2021]

AS the Act respecting Ville de Saint-Tite (1995, chapter 77) grants the town certain powers necessary to ensure the orderly conduct of special events held in its territory;

AS it is appropriate to grant Ville de Saint-Tite new powers for regulating the holding of such events, in particular the Festival western de Saint-Tite, to replace the powers granted to it under that Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Saint-Tite may, in accordance with this Act, regulate special events held in its territory.

For the purposes of this Act, a special event is an activity of provincial scope that is held in all or part of the territory of the town for a period not exceeding 15 days and that is designated as a special event by a by-law of the municipal council brought into force at least one month before the event is held. Not more than five activities may be designated by the council as special events in any one year.

No provision of this Act prevents the town from regulating such special events using powers conferred on it by any other Act.

2. The town must, before adopting a by-law under this Act, request an opinion from a committee established in accordance with the second paragraph.

The committee is to be composed of members appointed by the town, the majority of whom must be persons chosen from among the residents of the territory of the town and who must include at least one member from each of the following groups:

- (1) members of the municipal council and town officers and employees;
- (2) persons who participate in the organization of special events;
- (3) operators of a commercial establishment; and
- (4) operators of a parking area for recreational vehicles.

3. The town may, by by-law, regulate the occupation of immovables during a special event and may, among other things and for that purpose,

(1) regulate temporary structures, activities and uses authorized only for the duration of the special event;

(2) prescribe that a structure, activity or use referred to in subparagraph 1 is authorized on an immovable to the extent that a use authorized by the zoning by-law has been exercised on the immovable for a minimum period of time before the special event is held; and

(3) prescribe rules that derogate from any other municipal by-law.

Section 6 of the Municipal Powers Act (chapter C-47.1) and sections 124 to 127 of the Act respecting land use planning and development (chapter A-19.1) apply to any by-law adopted under the first paragraph.

4. The town may, by by-law, and for the duration of a special event, authorize any person to carry out any intervention on any immovable that is necessary to eliminate a risk for human health or safety or to avert any adverse effects on the quality of the environment.

The immovable's owner bears the cost of any intervention under the first paragraph. Except in an emergency situation, not less than 24 hours' prior notice must be given for such an intervention.

5. The town may, by by-law, provide that it ensures the supervision of an activity held during a special event in cases where a person subject to a supervision obligation under a municipal by-law or under the conditions of a permit issued for the activity fails to comply with that obligation. The person concerned bears the cost of the supervision ensured by the town.

The town may also, by by-law, prescribe that such a person must pay a monetary guarantee to the town before the activity is held, to ensure compliance with the supervision obligation.

6. The town may, by by-law, require persons offering passenger transportation services by horse or by animal-drawn vehicle during a special event to hold insurance covering riders, passengers and other users of public roads.

7. Despite the second paragraph of section 369 of the Cities and Towns Act (chapter C-19), the town may, by by-law, prescribe that an offence under a provision of any municipal by-law committed during a special event is sanctioned by a fine in an amount not exceeding, for a first offence, \$5,000 if the offender is a natural person or \$10,000 if the offender is a legal person. The amounts are doubled for a subsequent offence.

8. This Act replaces the Act respecting Ville de Saint-Tite (1995, chapter 77).
9. This Act comes into force on 9 June 2021.

2021, chapter 40
AN ACT RESPECTING VILLE DE SUTTON

Bill 214

Introduced by Mr. André Bachand, Member for Richmond

Introduced 12 November 2020

Passed in principle 8 June 2021

Passed 8 June 2021

Assented to 11 June 2021

Coming into force: 11 June 2021 but has effect from 2 November 2015

Legislation amended: None



Chapter 40

AN ACT RESPECTING VILLE DE SUTTON

[Assented to 11 June 2021]

AS Ville de Sutton passed urban planning By-laws 254 and 256, which were applied as of 2 November 2015, and several by-laws amending them;

AS all of those by-laws were annulled by the Court of Appeal of Québec in a decision rendered on 11 September 2018;

AS the annulment of those by-laws gives effect again to the former by-laws, thereby creating several derogatory situations;

AS those derogatory situations may be prejudicial to persons who acted diligently and in good faith in accordance with the annulled by-laws;

AS it is necessary, in order to avoid such prejudice, to confirm the lawfulness of the actions carried out in compliance with the annulled by-laws;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Any intervention carried out in the territory of Ville de Sutton is validated to the extent that it was based on annulled provisions of By-laws 254 and 256 and their amending by-laws.

The annulment of those provisions does not prevent the recognition of acquired rights regarding any intervention that complied with them.

For the purposes of this section, “intervention” means a structure, works, use or cadastral operation or any other similar intervention.

2. Any interested person may obtain from Ville de Sutton, with regard to an intervention referred to in the first paragraph of section 1, a certificate indicating that it is validated by this Act.

3. This Act comes into force on 11 June 2021 but has effect from 2 November 2015.

2021, chapter 41
AN ACT RESPECTING MUNICIPALITÉ DE NOMININGUE

Bill 215

Introduced by Madam Chantale Jeannotte, Member for Labelle

Introduced 12 November 2020

Passed in principle 8 June 2021

Passed 8 June 2021

Assented to 11 June 2021

Coming into force: 11 June 2021

Legislation amended: None



Chapter 41

AN ACT RESPECTING MUNICIPALITÉ DE NOMININGUE

[Assented to 11 June 2021]

AS it is in the interest of Municipalité de Nominingue that its title to certain immovables situated in its territory and used as Parc Le Renouveau Rosaire-Senécal be regularized;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Municipalité de Nominingue may, in accordance with this Act, become the owner of all the immovables comprising lots 54 to 57 of range 4 of Canton de Loranger, registration division of Labelle, situated in its territory.

The immovables constitute Parc Le Renouveau Rosaire-Senécal.

2. A notice identifying the immovables mentioned in section 1 must be published at least twice in a newspaper distributed in the territory of the municipality. The second publication must be made after the 60th day and not later than the 90th day following the first publication.

3. The transfer of ownership is made by registering a notice referring to this Act in the land register, after the second publication provided for in section 2.

4. Any real right in respect of an immovable referred to in section 1 is extinguished as of the transfer of ownership.

The holder of a real right extinguished under this Act is entitled to claim compensation from Municipalité de Nominingue. The right to the compensation is prescribed by three years from the second publication of the notice provided for in section 2.

The compensation must correspond to a compensation for the loss of the right.

Failing agreement between the holder of a real right and the municipality, the amount of the compensation is set by the Administrative Tribunal of Québec at the request of the claimant or Municipalité de Nominingue, and sections 58 to 68 of the Expropriation Act (chapter E-24) apply, with the necessary modifications.

5. This Act comes into force on 11 June 2021.

2021, chapter 42

**AN ACT TO AMEND THE ACT RESPECTING THE
ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR
THE CORPORATION DE GESTION DU PORT DE BAIE-COMEAU**

Bill 216

Introduced by Mr. Martin Ouellet, Member for René-Lévesque

Introduced 21 October 2020

Passed in principle 8 June 2021

Passed 8 June 2021

Assented to 11 June 2021

Coming into force: 11 June 2021

Legislation amended:

Act respecting the establishment of a special taxation scheme for the Corporation de gestion du port de Baie-Comeau (2019, chapter 35)



Chapter 42

AN ACT TO AMEND THE ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR THE CORPORATION DE GESTION DU PORT DE BAIE-COMEAU

[Assented to 11 June 2021]

AS the Act respecting the establishment of a special taxation scheme for the Corporation de gestion du port de Baie-Comeau (2019, chapter 35) confers special powers on Ville de Baie-Comeau that may be exercised with regard to the immovables described in that Act;

AS the Corporation de gestion du port de Baie-Comeau intends to acquire or occupy other immovables and set up port facilities there;

AS there is reason to extend the scope of the powers conferred on Ville de Baie-Comeau by that Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR THE CORPORATION DE GESTION DU PORT DE BAIE-COMEAU

1. The Act respecting the establishment of a special taxation scheme for the Corporation de gestion du port de Baie-Comeau (2019, chapter 35) is amended by inserting the following sections after section 3:

“3.1. Ville de Baie-Comeau may also, by by-law, establish a special taxation scheme for the Corporation de gestion du Port de Baie-Comeau for any immovable included in lots 3 210 314, 3 210 315, 3 210 322, 3 210 323, 3 210 326, 3 212 859, 3 212 861, 3 403 087, 3 403 110, 3 403 165, 3 403 166, 3 403 218, 3 446 680, 3 446 692, 3 746 136, 4 605 902 and in the unit without a cadastral survey, identified by the number 960-209182.02, bounded on the north by highway 138, on the west by lot 3 403 198, on the east by the St. Lawrence River and on the south by lot 3 403 166.

The effects of the scheme are that

(1) in the case of an immovable referred to in the first paragraph, except if it is an immovable referred to in subparagraph 2 of this paragraph, the amount of any municipal or school property tax is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0 and 1; and

(2) in the case of an immovable referred to in the first paragraph that is land other than the bed of a watercourse, submerged land or a shore lot, the amount of the general property tax levied by Ville de Baie-Comeau is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0.5 and 1.

“3.2. Ville de Baie-Comeau may grant the Corporation de gestion du port de Baie-Comeau financial assistance following the acquisition of an immovable referred to in the first paragraph of section 3.1.

The amount of the assistance may not exceed the product obtained by multiplying the amount of the general property tax levied on that immovable in the acquisition year by the fraction representing the part of the year remaining on the date of the acquisition.

“3.3. Every year, the Corporation de gestion du port de Baie-Comeau must send its audited financial statements to Ville de Baie-Comeau.

“3.4. The value of any land referred to in subparagraph 2 of the second paragraph of section 3.1 must be indicated separately on the assessment roll.

When the assessment roll is altered to give effect to a change in owner of an immovable acquired by the Corporation de gestion du port de Baie-Comeau, the assessor must make the alteration required under the first paragraph. Chapter XV of the Act respecting municipal taxation (chapter F-2.1) applies to the alteration, with the necessary modifications.”

2. Section 4 of the Act is replaced by the following section:

“4. An authenticated copy of a by-law referred to in sections 3 and 3.1 must be sent as soon as possible after the by-law is passed to the office of each school service centre and school board with jurisdiction over the territory where the immovables referred to in this Act are situated.”

3. Section 5 of the Act is amended by inserting “and in section 3.1” after “section 1”.

4. This Act comes into force on 11 June 2021.

2021, chapter 43

**AN ACT RESPECTING AN IMMOVABLE LOCATED ON
RUE UNIVERSITY IN MONTRÉAL (ON THE ROYAL VICTORIA
HOSPITAL SITE)**

Bill 219

Introduced by Madam Jennifer Maccarone, Member for Westmount–Saint-Louis

Introduced 11 November 2020

Passed in principle 30 November 2021

Passed 30 November 2021

Assented to 3 December 2021

**Coming into force: 3 December 2021, except sections 1 and 2, which have effect from
26 May 2020**

Legislation amended: None



Chapter 43

AN ACT RESPECTING AN IMMOVABLE LOCATED ON RUE UNIVERSITY IN MONTRÉAL (ON THE ROYAL VICTORIA HOSPITAL SITE)

[Assented to 3 December 2021]

AS the McGill University Health Centre, hereinafter called the “MUHC”, owns renewed lots 1 341 182 and 1 354 912 of the cadastre of Québec, registration division of Montréal, hereinafter called the “immovable”, acquired with other lots belonging to the Royal Victoria Hospital, hereinafter called the “Royal Victoria”, under an act of transfer, hereinafter called the “deed of transfer”, executed by notary Angelo Febbraio on 26 May 2020, under number 1627 of his minutes, and registered on 26 May 2020 at the registry office of the registration division of Montréal, under number 25 401 715;

AS part of renewed lot 1 341 182 derives, among other things, from the replacement of part of lot 1816 of the cadastre of the City of Montréal (St. Antoine ward), and part of renewed lot 1 354 912 derives, among other things, from the replacement of part of lot 6 of the cadastre of the municipality of the parish of Montréal;

AS that part of lot 1816 of the cadastre of the City of Montréal (St. Antoine ward) and that part of lot 6 of the cadastre of the municipality of the parish of Montréal were acquired by the Royal Victoria from George Stephen Baronet and Donald A. Smith under a deed of donation, hereinafter called the “gift”, executed by notary William de M. Marler on 23 March 1891, under number 16 917 of his minutes, and registered on 8 October 1891 at the registry office of the former registration division of Montreal West (now the registration division of Montréal), under number 121 304, and on 21 October 1891 at the registry office of the former registration division of Hochelaga and Jacques Cartier (now the registration division of Montréal), under number 39 704;

AS it appears from section 7 of the statute entitled An Act to incorporate the Royal Victoria Hospital (Statutes of Canada, 50-51 Victoria (1887), chapter 125), amended by the Act respecting the Royal Victoria Hospital (Statutes of Canada, 19-20-21 Elizabeth II, chapter 67), that the Royal Victoria was incorporated with the mission of offering health services to any sick or injured person, without distinction, exclusion or preference based on race, colour, sex or religion, hereinafter called the “mission”;

AS, on certain parts of renewed lots 1 341 182 and 1 354 912 of the cadastre of Québec, registration division of Montréal, hereinafter called the “parts of the lots affected by the restrictions”, the gift includes conditions, a restriction

as to use or charge and stipulations of inalienability and unseizability imposed by the donors, whose presumed interest was to ensure the sustainability of the Royal Victoria's mission;

AS the Royal Victoria operated its institution in accordance with its mission until 1 June 1972, the date of coming into force of the former Act respecting health services and social services (1971, chapter 48), which resulted in a reorganization of the health system in the province of Québec, in particular a reorganization of health institutions regardless of the Act governing them and despite any general law or special Act;

AS that Act was replaced by the current Act respecting health services and social services (chapter S-4.2), which currently governs the health system in Québec in conjunction with the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2);

AS it appears from the Act respecting health services and social services and the Charter of human rights and freedoms (chapter C-12) that any person who is sick or injured is entitled to receive health services and social services, without distinction, exclusion or preference based on race, colour, sex or religion, and as, consequently, the Royal Victoria continued to operate its institution in accordance with its mission;

AS, under section 330 and following of the Act respecting health services and social services, a number of hospitals, including the Royal Victoria, decided to group their activities together under a new entity within the framework of an integration agreement dated 7 October 1997, hereinafter called the "integration agreement", which was approved by the Minister of Health and Social Services;

AS, under the integration agreement, it was agreed, with the Montreal General Hospital, hereinafter called the "integrating institution", that the activities of the Royal Victoria would be integrated into the integrating institution, that the integrating institution would pursue the Royal Victoria's mission and that the Royal Victoria's immovables would be transferred to the integrating institution;

AS, on 7 April 1999, the integrating institution changed its name to McGill University Health Centre;

AS, in 2015, the Royal Victoria's hospital activities were transferred to that new institution after construction of the MUHC's new hospital complex was completed;

AS, since 2015, the immovable and the other lots affected by the deed of transfer, hereinafter called the "RV site", as well as the buildings found there, have no longer been used to treat sick or injured persons because this activity is now carried on in the MUHC's new hospital complex;

AS the sick or injured persons who were to receive health care at the Royal Victoria can continue to receive this same care at the MUHC or in other hospitals;

AS, in the end, the presumed interest that had justified the donors' imposing conditions, a restriction as to use or charge and stipulations of inalienability and unseizability in the gift is now otherwise served, indeed in a better manner, considering that the MUHC is an ultra-modern hospital centre;

AS, in accordance with the integration agreement, the Royal Victoria transferred the RV site to the MUHC in compliance with the requirements of the law, as it appears from the deed of transfer;

AS the deed of transfer could be annulled by reason of the conditions, restriction as to use or charge or stipulations of inalienability and unseizability appearing in the gift;

AS, in addition, despite the deed of transfer, the Royal Victoria is no longer able to comply with the conditions, restriction as to use or charge and stipulations of inalienability and unseizability appearing in the gift, considering that its activities were transferred to the MUHC's new hospital complex and considering that the character of the RV site was converted;

AS, on 22 June 2018, the government authorized the MUHC to develop the RV site and to entrust the Société québécoise des infrastructures, hereinafter called the "SQI", with converting the site's character, which involves a change in vocation and redevelopment of the entire RV site as well as the site's transfer by the MUHC to the SQI, free of the conditions, restriction as to use or charge and stipulations of inalienability and unseizability appearing in the gift;

AS the SQI's mission is to support public bodies in managing their public infrastructure projects and to develop, maintain and manage immovable assets that meet the needs of these bodies;

AS the uses that will be developed on the RV site are not yet known and as public consultations will be held before determining those uses;

AS there are plans, in particular, for the Royal Institution for the Advancement of Learning/McGill University to occupy part of the RV site for teaching, learning and research purposes;

AS the RV site forms part of the Mont-Royal heritage site, declared as such under the Cultural Heritage Act (chapter P-9.002), and as it is covered by the protection provided for in that Act;

AS the SQI intends to convert the RV site's character based on government guidelines and by giving priority to public uses;

AS it is appropriate and in the public interest that, in the course of conversion of the RV site's character and the transfer to be made to the SQI, the deed of transfer by the Royal Victoria to the MUHC be validated, despite any condition, restriction as to use or charge or stipulation of inalienability and unseizability appearing in the gift and affecting part of the immovable;

AS it is also appropriate and in the public interest to extinguish any condition, restriction as to use or charge or stipulation of inalienability and unseizability appearing in the gift and affecting part of the immovable;

AS it is appropriate and in the public interest that this Act be registered in the land register;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The restrictions as to use or charges and any stipulation of inalienability and unseizability appearing in the deed of donation executed by notary William de M. Marler on 23 March 1891, under number 16 917 of his minutes, and registered on 8 October 1891 at the registry office of the former registration division of Montreal West (now the registration division of Montréal), under number 121 304, and on 21 October 1891 at the registry office of the former registration division of Hochelaga and Jacques Cartier (now the registration division of Montréal), under number 39 704, hereinafter called the “gift”, which relates to part of lot 1816 of the cadastre of the City of Montréal (St. Antoine ward), which has been renewed and now forms part of lot 1 341 182 of the cadastre of Québec, and to part of lot 6 of the cadastre of the municipality of the parish of Montréal, which has been renewed and now forms part of lot 1 354 912 of the cadastre of Québec, all currently in the registration division of Montréal, hereinafter called the “parts of the lots affected by the restrictions”, are extinguished.
- 2.** The transfer of renewed lots 1 341 182 and 1 354 912 of the cadastre of Québec, registration division of Montréal, including the parts of the lots affected by the restrictions, entered into by the Royal Victoria Hospital and the McGill University Health Centre, under an act of transfer executed by notary Angelo Febbraio on 26 May 2020, under number 627 of his minutes, and registered on 26 May 2020 at the registry office of the registration division of Montréal, under number 25 401 715, is validated.
- 3.** The parts of the lots affected by the restrictions may not be utilized for divided or undivided co-ownership-type residential purposes or commercial hotel establishment purposes unless such uses are incidental or part of an institutional or public project.

In addition, no buildings may be erected for the purposes described in the first paragraph on the parts of the lots affected by the restrictions unless the uses of such buildings are incidental or part of an institutional or public project.

The parts of the lots affected by the restrictions that will eventually be transferred to the Royal Institution for the Advancement of Learning/McGill University may be utilized only for educational or research institution-type institutional purposes, including complementary uses that may be associated with them, in particular, student or researcher residences. The use restrictions imposed on those parts of immovables under this Act must be reported in any act of transfer.

4. This Act must be registered in the index of immovables at the registry office of the registration division of Montréal against lots 1 341 182 and 1 354 912 of the cadastre of Québec, registration division of Montréal, but without requiring that the conditions, restriction as to use or charge or stipulations of inalienability and unseizability appearing in the gift be removed.

5. This Act comes into force on 3 December 2021, except sections 1 and 2, which have effect from 26 May 2020.

2021, chapter 44
AN ACT RESPECTING VILLE DE MONTRÉAL

Bill 200

Introduced by Mr. Richard Campeau, Member for Bourget

Introduced 10 November 2021

Passed in principle 7 December 2021

Passed 7 December 2021

Assented to 8 December 2021

Coming into force: 8 December 2021

Legislation amended: None



Chapter 44

ACT RESPECTING VILLE DE MONTRÉAL

[Assented to 8 December 2021]

AS section 198 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) sets 31 December 2021 as the deadline for the harmonization of the tax burden and the tax structure applicable to the territories of the former municipalities that Ville de Montréal succeeded;

AS the harmonization of the tax burden among the territories of the former municipalities is completed and the harmonization of the tax structure is almost completed;

AS the tax structure relating to the financing of the water service and applied to non-residential immovables varies according to the territory of those former municipalities;

AS the harmonization of the tax structure to collect, from the owners of more than 25,000 non-residential immovables, taxes and tariffs to finance the water service would cause tax shifting between those immovables;

AS the impact of the COVID-19 pandemic warrants postponing the deployment of green taxation to finance the water service of non-residential immovables, the economic context not being favourable to disruptions in the tax structure for Montréal businesses as the economic recovery is just beginning;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite section 198 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4), sections 149 to 151.6 of that Charter have effect until 31 December 2024.
- 2.** This Act comes into force on 8 December 2021.

2021, chapter 45

AN ACT TO EXTEND THE TIME LIMIT SPECIFIED IN SECTION 137 OF THE CHARTER OF VILLE DE GATINEAU

Bill 201

Introduced by Mr. Richard Campeau, Member for Bourget

Introduced 10 November 2021

Passed in principle 7 December 2021

Passed 7 December 2021

Assented to 8 December 2021

Coming into force: 8 December 2021

Legislation amended: None



Chapter 45

AN ACT TO EXTEND THE TIME LIMIT SPECIFIED IN SECTION 137 OF THE CHARTER OF VILLE DE GATINEAU

[Assented to 8 December 2021]

AS section 137 of the Charter of Ville de Gatineau (chapter C-11.1) specifies that sections 75 to 77.6 have effect until 31 December 2021, which is the deadline for harmonizing the tax burden as provided for in those sections;

AS Ville de Gatineau has not completed the harmonization of the tax burden for part of the immovables in its territory;

AS it is therefore necessary to extend the time limit specified in section 137 of the Charter of Ville de Gatineau to 31 December 2024 so as to avoid an overly high tax increase for the immovables concerned in its territory;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite section 137 of the Charter of Ville de Gatineau (chapter C-11.1), sections 75 to 77.6 of that Charter have effect until 31 December 2024.
- 2.** This Act comes into force on 8 December 2021.

2021, chapter 46

**AN ACT RESPECTING THE INSURER ACTIVITIES OF THE
FÉDÉRATION QUÉBÉCOISE DES MUNICIPALITÉS LOCALES
ET RÉGIONALES (FQM) AND ITS AMALGAMATION WITH,
BY ABSORPTION OF, LA MUTUELLE DES MUNICIPALITÉS
DU QUÉBEC**

Bill 202

Introduced by Mr. Gilles Bélanger, Member for Orford

Introduced 11 November 2021

Passed in principle 7 December 2021

Passed 7 December 2021

Assented to 8 December 2021

Coming into force: 1 January 2022

Legislation amended: None



Chapter 46

AN ACT RESPECTING THE INSURER ACTIVITIES OF THE FÉDÉRATION QUÉBÉCOISE DES MUNICIPALITÉS LOCALES ET RÉGIONALES (FQM) AND ITS AMALGAMATION WITH, BY ABSORPTION OF, LA MUTUELLE DES MUNICIPALITÉS DU QUÉBEC

[Assented to 8 December 2021]

AS the Fédération québécoise des municipalités locales et régionales (FQM), a non-profit organization governed by Part III of the Companies Act (chapter C-38), and La Mutuelle des municipalités du Québec, insurer constituted under the Cities and Towns Act (chapter C-19) and the Municipal Code of Québec (chapter C-27.1), share common objectives in relation to the provision of services to municipalities;

AS it is desirable that La Mutuelle des municipalités du Québec be the subject of an amalgamation by absorption by the Fédération québécoise des municipalités locales et régionales (FQM) to avoid duplication of structures and foster more efficient management, operations and supervision;

AS it is desirable that the Fédération québécoise des municipalités locales et régionales (FQM) be authorized to carry on insurer activities and to establish an insurance fund for that purpose;

AS the members of the Fédération québécoise des municipalités locales et régionales (FQM) and those of La Mutuelle des municipalités du Québec, assembled at special meetings, respectively passed resolutions on 30 September 2021 authorizing that amalgamation;

AS no legislative provision allows the amalgamation by absorption of La Mutuelle des municipalités du Québec by the Fédération québécoise des municipalités locales et régionales (FQM);

AS no legislative provision allows a company governed by Part III of the Companies Act to carry on insurer activities in Québec;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I**INSURER ACTIVITIES**

1. The Fédération québécoise des municipalités locales et régionales (FQM) (the Federation) is authorized to transact damage insurance business with the following persons, partnerships and bodies:

(1) a municipal body referred to in the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);

(2) to the extent that it is not covered by subparagraph 1, a body subject to any of the provisions of sections 573 to 573.4 of the Cities and Towns Act (chapter C-19) or articles 935 to 952 of the Municipal Code of Québec (chapter C-27.1);

(3) a person that a municipality may subsidize under the first paragraph of section 92 of the Municipal Powers Act (chapter C-47.1); and

(4) any partnership or legal person devoted to the pursuit of the purposes mentioned in the second paragraph of section 8, subparagraph 2 of the first paragraph of section 91 or the first paragraph of section 93 of the Municipal Powers Act.

The authorization provided for in the first paragraph is deemed to be an authorization granted by the Autorité des marchés financiers (the Authority) in accordance with the Insurers Act (chapter A-32.1).

2. The Federation must establish and maintain an insurance fund for the performance of its obligations arising from its insurer activities.

3. The Insurers Act applies to the Federation, subject to the following modifications:

(1) any provision referring to a director applies only to a director of the Federation elected by the holders of insurance contracts under subparagraph 1 of the first paragraph of section 1 of this Act;

(2) the following provisions of Title II apply only to the Federation's insurance business, with the necessary modifications: Chapters I and II, except section 23, Chapters III and IV, Division II of Chapter V, except sections 84 and 85, Chapter VI, except sections 110 and 111, Chapters VII and VIII, including the second paragraph of section 133 as regards the members of the decision-making committee, Chapters IX to XII and sections 182 to 185; however, the increase provided for in section 184 of that Act may only apply to the holders of insurance contracts under subparagraph 1 of the first paragraph

of section 1 of this Act, such holders being thereupon bound to pay the contributions determined by the Autorité des marchés financiers under that section 184;

(3) only the following provisions of Title III are applicable to the Federation's insurance business, to the extent provided for below:

(a) those of Chapter V apply to the Federation's name;

(b) those of Chapter VII apply to certain loans of the Federation and to certain hypothecs and other securities granted by the Federation;

(c) those of Division I, except sections 267 and 268, of Division II, except sections 273 to 276, and of Divisions III and IV, except references to the Business Corporations Act (chapter S-31.1), of Chapter IX apply to the directors referred to in subparagraph 1;

(d) those of Chapter X apply to the holders of insurance contracts under subparagraph 1 of the first paragraph of section 1 of this Act, who are thereupon considered mutual members;

(e) those of Chapter XII, except section 302, apply to the amendment, consolidation, correction and cancellation of the articles of the Federation, but references to the Business Corporations Act and to a business corporation are to be read, respectively, as references to the Companies Act (chapter C-38) and to the Federation;

(f) those of Chapter XIV, except sections 327, 328 and 337, apply to the amalgamation of the Federation, but references to the Business Corporations Act and to a business corporation are to be read, respectively, as references to the Companies Act and to the Federation or, as the case may be, to another company governed by Part III of that Act; and

(g) those of Chapter XVI, except section 361 and the second paragraph of section 375, apply, as the case may be and with the necessary modifications, to the exercise of the functions and powers relating to the Federation's insurance business, its insurance decision-making committee and its insurance fund;

(4) the provisions of Title V apply only to the Federation's insurance business; and

(5) the provisions of Title VI apply to the Federation, with the necessary modifications, in particular in relation to the application of the other provisions of that Act referred to in subparagraphs 2 to 5 to the Federation.

For the purposes of subparagraph 3 of the first paragraph, the Federation may not, if applicable, amend its letters patent or amalgamate without having first notified the minister responsible for municipal affairs. Where the minister is of the opinion that an amendment to the letters patent or an amalgamation

affects the Federation's insurance business, the minister's authorization is required for the Federation to proceed with the amendment or amalgamation, after the minister has himself or herself obtained a notice from the Authority to that effect. In all cases, the Federation must obtain the authorization of the minister in order to be dissolved.

The minister responsible for municipal affairs or the Authority may, for the purposes of the second paragraph, require any information or document they consider necessary.

4. The holders of insurance contracts under subparagraph 1 of the first paragraph of section 1 elect two members of the Federation's board of directors at the annual meeting provided for in Division III of Chapter X of Title III of the Insurers Act.

5. A holder of an insurance contract under subparagraph 1 of the first paragraph of section 1 may call the auditor of the insurance fund or an actuary to a meeting by means of a written notice of convocation not less than 10 days before the meeting. The auditor or actuary therefore attends the meeting at the Federation's expense and answers any question relating to their duties.

6. The Federation may prescribe, by by-law, the rules concerning the payment of a contribution to the insurance fund by the holders of an insurance contract under subparagraphs 1 and 2 of the first paragraph of section 1 as well as the rules concerning the declaration and payment of interest to the holders.

7. The Federation may not declare or pay any interest if there are reasonable grounds for believing that the Federation is or would be unable, due to such a payment, to maintain the assets and capital prescribed in sections 182 and 368 of the Insurers Act.

8. The Federation's damage insurance decision-making committee must be composed of at least seven members, a maximum of two of whom are also on the Federation's board of directors.

9. A holder of insurance contracts under subparagraph 1 of the first paragraph of section 1 must remain a holder for at least five years from the date of entering into their first contract. After that period, the Autorité des marchés financiers may authorize the Federation or the holder to terminate any insurance contract, provided that

(1) the Authority considers that it does not prevent the maintenance, in the Federation's insurance fund, of adequate assets to meet the liabilities charged against the insurance fund, as and when they become due, or of adequate capital to guarantee the sustainability of the Federation's insurance business; and

(2) the Federation undertakes to comply with the conditions the Authority considers necessary for ensuring that maintenance.

If the Authority is of the opinion that the Federation cannot ensure that maintenance or that the Federation is failing in its undertaking, it may order the liquidation of the Federation's insurance fund and appoint a liquidator. The Authority must, before issuing such an order, notify the prior notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) to the Federation in writing and grant the latter at least 30 days to submit observations.

The order has the same effect as an order rendered by a judge of the Superior Court under section 25 of the Winding-up Act (chapter L-4).

When issuing the order, the Authority sends a notice to that effect to the enterprise registrar, who deposits it in the register established under the Act respecting the legal publicity of enterprises (chapter P-44.1).

10. The voluntary liquidation of the Federation's insurance fund must be authorized by the minister responsible for municipal affairs before the Authority grants the full and final revocation of the authorization referred to in the second paragraph of section 1.

11. The remaining property of the Federation's insurance fund, if any, is remitted only to the holders of insurance contracts under subparagraph 1 of the first paragraph of section 1. It is shared in proportion to the sums paid by the holders over the course of the three years preceding the liquidation.

CHAPTER II

AMALGAMATION OF THE FÉDÉRATION QUÉBÉCOISE DES MUNICIPALITÉS LOCALES ET RÉGIONALES (FQM) AND LA MUTUELLE DES MUNICIPALITÉS DU QUÉBEC

12. The Fédération québécoise des municipalités locales et régionales (FQM), a non-profit body governed by Part III of the Companies Act, shall amalgamate with La Mutuelle des municipalités du Québec (the Mutuelle), an insurer established under the Cities and Towns Act and the Municipal Code of Québec, by absorption of the Mutuelle.

The first paragraph applies despite subparagraphs *c* and *d* of the first paragraph of section 465.10 of the Cities and Towns Act and subparagraphs 3 and 4 of the first paragraph of article 711.11 of the Municipal Code of Québec.

13. The Mutuelle's assets are paid into the Federation's insurance fund.

Within the limits of that fund,

(1) the Federation acquires the rights and assumes the obligations of the Mutuelle;

(2) the insurance contracts issued by the Mutuelle and in force on 1 January 2022 become insurance contracts fully guaranteed by the Federation; and

(3) proceedings to which the Mutuelle is a party are continued by or against the Federation without continuance of suit.

14. In any contract and any proceeding arising from its insurer activities, the Federation may use the name “La Fédération québécoise des municipalités, dans les limites de l’actif de son fonds d’assurance”.

The Federation may also conduct its insurance business under the name “Fonds d’assurance des municipalités du Québec” or “FAMQ”.

15. The Mutuelle’s policies, directives, procedures and by-laws applicable to its members, to the extent that they concern the classes of insureds, the issue of insurance contracts, the classes of damage insurance, the mode of determination and payment of the premium and, if applicable, any other contribution of the insureds as well as the interest that may be paid to them and the measures relating to participation, withdrawal or expulsion of an insured, become those of the Federation and remain applicable so long as they are not amended or replaced and provided they are not incompatible with the provisions of this Act or of the Insurers Act that are applicable to the Federation.

In addition, the rules relating to the conditions of employment of the Mutuelle’s employees remain applicable to those employees so long as those rules are not amended or replaced.

16. Members of the Mutuelle retain their rights as holders of insurance contracts, but their rights as members are terminated. Unless it is already the case, they do not become members of the Federation.

17. The Mutuelle’s directors become, without further formality, members of the damage insurance decision-making committee until they are replaced.

However, two of those directors, designated for that purpose by the Mutuelle’s board of directors, become members of the Federation’s board of directors as if they had been elected under section 4.

CHAPTER III

MISCELLANEOUS AND FINAL PROVISIONS

18. This Act does not interrupt or modify the legal existence of the Fédération québécoise des municipalités locales et régionales (FQM), which remains constituted and governed by Part III of the Companies Act (chapter C-38).

19. Despite section 150 of the Act respecting the distribution of financial products and services (chapter D-9.2), but subject to the other provisions of that Act, the Fédération québécoise des municipalités locales et régionales (FQM) may hold an interest in a damage insurance firm in excess of the limits

prescribed by that section, without affecting the registration of that firm, provided such interest is held otherwise than through the Federation's insurance fund.

20. Sections 573 to 573.4 of the Cities and Towns Act (chapter C-19) apply, with the necessary modifications, to the awarding of contracts covered by those sections by the Fédération québécoise des municipalités locales et régionales (FQM) and by the groups of which the Federation is the holder of control within the meaning of the Insurers Act (chapter A-32.1), except the awarding of contracts of reinsurance or of contracts involving no party other than the Federation or the groups of which it is the holder of control.

The Federation and the groups of which it is the holder of control are deemed to be local municipalities for the purposes of a regulation made under sections 573.3.0.1 and 573.3.1.1 of that Act.

21. Despite the third paragraph of section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the Fédération québécoise des municipalités locales et régionales (FQM) is considered to be a municipal body exclusively for the purposes of that Act and of section 573.3 of the Cities and Towns Act, of article 938 of the Municipal Code of Québec (chapter C-27.1), of section 112.4 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), of section 105.4 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02), of section 101.1 of the Act respecting public transit authorities (chapter S-30.01) and of sections 204.3 and 358.3 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1).

22. The special meetings held by the Fédération québécoise des municipalités locales et régionales (FQM) and La Mutuelle des municipalités du Québec on 30 September 2021, during which resolutions approving their amalgamation were made, are deemed to have been validly held despite the fact that this Act was not in force on that date.

23. The name “La Mutuelle des municipalités du Québec” may be used by the Fédération québécoise des municipalités locales et régionales (FQM) in all negotiable instruments, contracts, invoices and orders for goods or services relating to its insurance business until 1 April 2023.

24. Within 60 days after the coming into force of this Act, the Fédération québécoise des municipalités locales et régionales (FQM) must send a copy of this Act to the enterprise registrar, who deposits it in the register established under the Act respecting the legal publicity of enterprises (chapter P-44.1).

25. This Act comes into force on 1 January 2022.

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