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Part

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Laws and Regulations

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Contents

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Regulations and other Acts

Gouvernement du Québec

O.C. 637-2017, 28 June 2017

Environment Quality Act
(chapter Q-2)

Approval of Éco Entreprises Québec's schedule of contributions for the compensation payable for 2017 for the "containers and packaging" and "printed matter" classes

WHEREAS, under section 53.31.1 of the Environment Quality Act (chapter Q-2), the persons referred to in subparagraph 6 of the first paragraph of section 53.30 of the Act are required, to the extent and on the conditions set out in subdivision 4.1 of Division VII of Chapter I of the Act, to compensate the municipalities for the services provided by the municipalities to ensure that the materials designated by the Government under section 53.31.2 of the Act are recovered and reclaimed;

WHEREAS Éco Entreprises Québec is a body certified by RECYC-QUÉBEC for the "containers and packaging" and "printed matter" classes to represent the persons subject to an obligation of compensation under subdivision 4.1 of Division VII of Chapter I of the Act;

WHEREAS, under the first paragraph of section 53.31.12 of the Act, a certified body shall remit to RECYC-QUÉBEC, in trust, the amount of the compensation owed to the municipalities;

WHEREAS, under the first paragraph of section 53.31.13 of the Act, a certified body may collect from its members and from persons who, without being members, carry on activities similar to those carried on by the members where the designated materials or classes of materials are concerned, the contributions necessary to remit the full amount of compensation, including any interest or other applicable penalties, and to indemnify the body, if required, for its management costs and other expenses incidental to the compensation regime;

WHEREAS, under the first paragraph of section 53.31.14 of the Act, the contributions payable must be established on the basis of a schedule of contributions that has been the subject of a special consultation of the persons concerned;

WHEREAS Éco Entreprises Québec conducted such a consultation before determining the schedule of contributions applicable for 2017 for the "containers and packaging" and "printed matter" classes;

WHEREAS, under the third paragraph of section 53.31.14 of the Act, the schedule of contributions may provide for exemptions or exclusions and specify the terms according to which the contributions are to be paid to the certified body;

WHEREAS, under the fifth paragraph of section 53.31.14 of the Act, the schedule of contributions must be submitted to the Government, which may approve it with or without modification;

WHEREAS, under the second paragraph of section 53.31.15 of the Act, RECYC-QUÉBEC must give its opinion to the Government on the schedule of contributions proposed by a certified body;

WHEREAS RECYC-QUÉBEC has given a favourable opinion on the 2017 schedule of contributions established by Éco Entreprises Québec for the "containers and packaging" and "printed matter" classes;

WHEREAS amendments have been made to the Schedule established by Éco Entreprises Québec;

WHEREAS, under Order in Council 135-2007 dated 14 February 2007, the Regulations Act (chapter R-18.1) does not apply to the proposed schedules or schedules of contributions established under section 53.31.14 of the Environment Quality Act;

WHEREAS it is expedient to approve the Schedule with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, the Environment and the Fight Against Climate Change:

THAT the Schedule of contributions established by Éco Entreprises Québec for 2017 as amended, attached to this Order in Council and entitled 2017 Schedule of contributions for the "containers and packaging" and "printed matter" classes, be approved.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

2017**Schedule of Contributions for
“Containers and Packaging” and “Printed
Matter” Classes****TABLE OF CONTENTS****PREAMBLE****1. DEFINITIONS****1.1 DEFINITIONS****2. DESIGNATION OF PERSONS SUBJECT TO PAYING A CONTRIBUTION****2.1 TARGETED PERSONS****2.2 EXEMPTED PERSONS****2.3 VOLUNTARY CONTRIBUTOR****2.4 PUBLICATION OF THE NAMES OF TARGETED PERSONS****3. DESIGNATION OF CLASSES OF MATERIALS REQUIRING A CONTRIBUTION AND EXCLUSIONS IN THE SCHEDULE****3.1 “CONTAINERS AND PACKAGING”: GENERAL DEFINITION****3.2 “CONTAINERS AND PACKAGING” INCLUDED IN THE PAYABLE CONTRIBUTION****3.3 “CONTAINERS AND PACKAGING” EXCLUDED FROM THE PAYABLE CONTRIBUTION****3.4 “PRINTED MATTER”: GENERAL DEFINITION****3.5 “PRINTED MATTER” INCLUDED IN THE PAYABLE CONTRIBUTION****3.6 “PRINTED MATTER” EXCLUDED FROM THE PAYABLE CONTRIBUTION****4. DETERMINATION OF CONTRIBUTION AMOUNTS AND PAYMENT****4.1 PAYABLE CONTRIBUTION AND REFERENCE YEAR FOR THE CALCULATION OF THE CONTRIBUTION****4.2 LUMP SUM PAYMENT OPTION****4.3 DATES OF PAYMENT OF THE CONTRIBUTION****4.4 INTEREST, ADMINISTRATION FEES AND RECOVERY AMOUNT****4.5 PLACE AND METHOD OF PAYMENT****5. REGISTRATION AND REPORTING BY TARGETED PERSONS****5.1 REGISTRATION AND REPORTING BY TARGETED PERSONS****5.2 BILLING, CREDITS AND REIMBURSEMENT****5.3 VERIFICATION AND CONSERVATION OF FILES****6. DISPUTE RESOLUTION****6.1 PROCEDURE****7. ADJUSTMENTS****7.1 ADJUSTMENTS****8. EFFECTIVE DATE AND DURATION****8.1 EFFECTIVE DATE****8.2 DURATION****APPENDIX A: 2017 CONTRIBUTION TABLE****APPENDIX B: ESTABLISHMENT IN QUÉBEC**

PREAMBLE

The *Environment Quality Act* (chapter Q-2) (the “**Act**”) contains provisions with respect to the compensation to municipalities for the services that the latter offer to ensure the recovery and reclaiming of residual materials designated in the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* (chapter Q-2, r.10) (the “**Regulation**”). This Regulation specifies the basic principles and main orientations regarding the contribution of enterprises to the financing of recycling services.

Pursuant to section 53.31.12 of the Act, a body certified by the Société québécoise de récupération et de recyclage shall remit to same Société the amount of the monetary compensation owed to municipalities. In order to fulfill this obligation, the certified body may, pursuant to section 53.31.13 of the Act, collect from its members and from persons who or which, without being members, carry on similar activities to those carried on by the members in relation to the designated materials or classes of materials, the contributions necessary to remit a) the amount of compensation determined by the Société québécoise de récupération et de recyclage, including the interests and applicable penalties, as the case may be, b) the amount necessary to indemnify the certified body for its management costs and other expenses related to the compensation regime, as well as, c) the amount payable to the Société québécoise de récupération et de recyclage as per section 53.31.18 of the Act.

From this approach, the certified body also has the responsibility, pursuant to section 53.31.14, to prepare and propose a schedule covering up to a period of three years and in conformity with the objectives of the Act. The proposed rules in this schedule must be approved by the Government, and are afterwards published in the *Gazette officielle du Québec*.

It is in this context that Éco Entreprises Québec (ÉEQ) was recertified on February 15, 2013, to represent persons having an obligation to compensate for the “containers and packaging” and “printed matter” classes of materials, and collect from the latter the monetary compensations that will be remitted to municipalities.

The Act dictates a number of requirements guiding ÉEQ’s actions in the preparation of the Contribution Table for the enterprises, which are:

- The payable contributions must be established on the basis of a schedule that has been the subject of a special consultation with the “Targeted Persons”;
- The criteria taken into account to determine the schedule must evolve over the years in order to foster the accountability of the various classes of persons in regards to the environmental consequences of the products they manufacture, market, distribute or commercialize or the materials they otherwise generate, having regard to the content of recycled materials, the nature of materials used, the volume of residual materials produced and their potential for recovery, recycling and other forms of development.

As for the Regulation, it specifies various aspects of the Act; more particularly, it specifies the minimal framework applicable to the schedule, namely by establishing certain exemptions to the benefit of certain persons in respect of certain materials or, conversely, by targeting persons that alone may be required to pay contributions in respect of certain materials, as stipulated in the third paragraph of section 1 of the Regulation.

Section 53.31.14 of the Act states that the schedule may provide for exemptions and exclusions and may specify the terms according to which the contributions are to be paid to ÉEQ.

The schedule prepared and proposed by ÉEQ has been drafted in a way to include all the elements enabling a person to determine its liability, to understand the scope of its obligations and to determine the amount of the payable contribution. In order to reach all those clarity and conciseness goals in a sole document, ÉEQ has reproduced certain provisions of the Act and the Regulation and also proposes a section covering the definitions of certain terms used.

With the same concern for clarity, ÉEQ proposes explanations to targeted persons that are available on its website at www.ecoentreprises.qc.ca.

ÉEQ favours alternative modes of dispute resolution, particularly arbitration, with respect to the quantity or type of materials that must be taken into account in the report to be submitted. In this context, the procedural rules favoured by ÉEQ are those found in the administrative guide entitled *Mediation and Arbitration Rules* that are also available on its website at www.ecoentreprises.qc.ca.

During the time where ÉEQ is in possession of information that has been transmitted to it in the scope of the compensation regime, ÉEQ shall see to it that all agreed upon means are put in place to ensure the safety and confidentiality, and ensure the respect of all other obligations provided for by the applicable laws pertaining to the confidentiality and conservation of this information.

The document hereafter constitutes the 2017 Schedule for “Containers and Packaging” and “Printed Matter” Classes (the “Schedule”) proposed by ÉEQ for approval by the government.

1. DEFINITIONS

1.1 DEFINITIONS

In the Schedule, unless the context indicates otherwise, the following words and expressions mean or refer to:

- a) "Obligation Year": year for which a Targeted Person is required to pay the payable contribution established on the basis of the Materials it marketed during the Reference Year defined in the Schedule;
- b) "Reference Year": time period from January 1 to December 31 of a calendar year for which a Targeted Person must submit the quantities of Materials for the establishment of the payable contribution related to the corresponding Obligation Year;
- c) "Classes of Materials": two (2) of the three (3) classes of materials targeted by the Compensation Regime, specifically "containers and packaging" and "printed matter" that are marketed in Québec and for which, for the purposes of the contribution, exclusions are prescribed under Chapter 3 of the Schedule;
- d) "Ultimate Consumer": the ultimate recipient or ultimate user of a product or a service;
- e) "Retailer": means a person whose principal activity consists in the operation of one or several retail outlet(s) intended for an ultimate consumer;
- f) "Establishment": a physical place wherein takes place, by one or many persons, an organized economic activity, whether or not it is commercial in nature, consisting in the production of goods, their administration or their alienation, or in the provision of services. Any place described in Appendix B of the Schedule is deemed to constitute an establishment;
- g) "Newspapers": one (1) of the three (3) classes of material also stipulated in the *Regulation*, but not targeted by the Schedule, and represented by RecycleMédias;
- h) "Act": the *Environment Quality Act* (chapter Q-2), as amended from time to time;
- i) "Materials": containers, packaging, or printed matter included in a Class of Materials and that are listed in Appendix A , column 3 of the Table found in the Schedule;
- j) "Brand": means a mark that is used by a person for the purpose of distinguishing or so as to distinguish products or services manufactured, sold, leased, hired or performed by the person from those manufactured, sold, leased, hired or performed by others, but does not include a certification mark within the meaning of section 2 of the *Trade-marks Act* (R.S.C. 1985, c. T-13);
- k) "Name": means the name under which any business is carried on, whether or not it is the name of a legal person, a partnership or an individual;

- l) "Targeted Person": a natural person, partnership, cooperative or a legal person other than a municipality obligated by the Compensation Regime and subject, for the purposes of the payable contribution, to exemptions and other terms prescribed under Chapter 2 of the Schedule;
- m) "First Supplier": means a person who has a domicile or an establishment in Québec and is the first to take title, or possession, or control, in Québec, of a printed matter designated by the Schedule or a product whose container or packaging is designated by the Schedule;
- n) "Product": material good intended for an ultimate consumer, whether directly or indirectly sold or provided otherwise;
- o) "Compensation Regime": the compensation regime prescribed by Chapter 1, Division VII, subdivision 4.1 of the Act and by the Regulation, as amended from time to time;
- p) "Regulation": *The Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* (chapter Q-2, r.10);
- q) "Service": service that is not a material good and that is intended to an ultimate consumer, whether it is sold or otherwise provided, either directly or indirectly;
- r) "Distinguishing Guise": means the shaping of containers or packaging, the appearance of which is used by a person for the purpose of distinguishing or so as to distinguish products manufactured, sold, leased, hired or performed by the person from those manufactured, sold, leased, hired or performed by others.

2. DESIGNATION OF PERSONS SUBJECT TO PAYING A CONTRIBUTION

2.1 TARGETED PERSONS

- 2.1.1 The persons referred to in sections 3 and 6 of the Regulation, that are the owners of a Brand, a Name or a Distinguishing Guise are the only ones who may be required to pay a contribution for:
 - 1° Containers and packaging used for commercializing or marketing a Product or Service in Québec under that Brand, Name or Distinguishing Guise;
 - 2° Containers and packaging identified by that Brand, Name or Distinguishing Guise;
 - 3° Containers and packaging intended for a single or short-term use and designed to contain, protect or wrap products, such as storage bags, wrapping paper and paper or styrofoam cups;
 - 4° Materials included in the printed matter class identified by that Brand, Name or Distinguishing Guise.

When a Product or a Service, a designated container, a packaging or a printed matter, that is mentioned in the first paragraph, is identified by more than one Brand, Name or Distinguishing Guise having different owners, the Targeted Person is considered the owner of the Brand, Name or Distinguishing Guise that is the most closely related to the making of the Product or the Service, the container, the packaging or the printed matter.

- 2.1.2 If the owner has no domicile or establishment in Québec, the First Supplier in Québec of the Products or the Services, or the containers and packaging or of the printed matter, other than the manufacturer, may be required to pay the contribution, whether or not that supplier is the importer.
- 2.1.3 The following special rules apply in respect of containers or packaging added at retail outlets, whether or not the containers or packaging are subject to section 2.1.1 of the Schedule, paragraphs 1, 2 and 3, and section 2.1.2 of the Schedule:
- 1° The payment of a contribution may not be required from the manufacturer of those containers or packaging or of a person having added containers or packaging at a retail outlet, subject to paragraph 2°;
 - 2° Where a retail outlet is supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments, the contribution for containers or packaging added at the retail outlet is payable by the franchisor, owner of the chain, banner or group, as the case may be, or if the franchisor, owner of the chain, banner or group has no domicile or establishment in Québec, by their representative in Québec, or where there is no representative, by the retailer.
- 2.1.4 The Targeted Person who has a right of ownership in the Brand, Name or Distinguishing Guise and who sells, transfers or otherwise assigns to another person said right, during the Reference Year, remains, with the other person, fully and solidarily liable for the payable contribution amount up to the transfer date.
- 2.1.5 In the event of a total or partial sale, transfer or assignment of an enterprise, during the Reference Year, involving a Targeted Person who may notably be a franchisor, an owner of a chain, banner or group, or a First Supplier to another person, the parties involved in this transaction remain fully and solidarily liable for the payable contribution amount up to the transfer date.
- 2.1.6 Are also Targeted Persons, those persons that have no retail outlet in Québec and whose products are commercialised or whose services are offered in Quebec through E-commerce. These persons cannot be exempted from paying a contribution under section 2.2.2, paragraph 3°.

2.2 EXEMPTED PERSONS

2.2.1 In accordance with section 5 of the Regulation, the persons mentioned therein are exempt from paying a contribution for those containers and packaging for which they already have obligations to ensure the recovery and reclamation of said materials.

- 1° Persons who are already required under a regulation made under the Act to take measures or contribute financially towards measures to recover or reclaim containers or packaging;
- 2° Persons already required under a consignment system recognized under Québec law to take measures or contribute financially towards measures to recover or reclaim containers or packaging, such as beer and soft drink non-refillable containers;
- 3° Persons who are able to establish that they participate directly in another system to recover and reclaim containers or packaging that operates on an established and regular basis in Québec, such as the program for the recovery of refillable beer bottles existing on November 24, 2004.

2.2.2 Are also exempt from paying a contribution in regard to containers and packaging and printed matter:

- 1° The Targeted Persons subject to sections 2.1.1 and 2.1.2 of the Schedule whose gross sales, receipts, revenues or other inflows for Products marketed in Québec or Services provided in Québec were less than or equal to \$1,000,000 or who marketed in Québec one or more Materials of which the total weight of the Materials or group of Materials is less than or equal to one (1) metric ton;
- 2° The Targeted Persons subject to section 2.1.3, paragraph 2° of the Schedule whose gross sales, receipts, revenues or other inflows for Products marketed in Québec or Services provided in Québec were less than or equal to \$1,000,000 or who marketed in Québec one or more Materials of which the total weight of the Materials or group of Materials is less than or equal to one (1) metric ton;

In order to determine the gross sales, receipts, revenues or other inflows in Québec or the total weight of these Materials or group of Materials, the Targeted Persons who are subject to section 2.1.3, paragraph 2° of the Schedule must take into consideration the combined activities in Québec of all of its retail outlets that are supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments;

- 3° The Targeted Persons who are Retailers and operate only one retail outlet and which location is not supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments. However, this exemption is not available to a Retailer operating only one retail outlet, which occupies 929 square meters (10 000 square feet) or more of floor space.

2.3 VOLUNTARY CONTRIBUTOR

2.3.1 Éco Entreprises Québec may accept that a third party whose domicile and establishment is outside Québec and who is the owner of a Brand, a Name or a Distinguishing Guise becomes a voluntary contributor, notably if that third party:

- a) is not exempt from paying a contribution pursuant to section 5 of the Regulation or division 2.2 of the Schedule; and
- b) satisfies the conditions set out in the following paragraphs.

2.3.2 Voluntary contributors may only act to fulfill obligations that, according to the Schedule, with regard to their Products and Services, containers and packaging or printed matter, would be the responsibility of the First Supplier, but this does not have the effect of exempting the First Supplier from its obligations under the Schedule.

2.3.3 A third party may be recognized as a voluntary contributor after having entered into an agreement to that effect with Éco Entreprises Québec, which includes, amongst other conditions:

- That it undertakes to assume all of the obligations of a Targeted Person pursuant to the Schedule;
- That it undertakes, in regards to the First Supplier, to fulfill any obligation flowing from the agreement;
- That it undertakes to abide by Québec laws and agrees that lawsuits be instituted in the Province of Québec, according to Québec laws.

The third party who has entered into such an agreement is deemed to be a Targeted Person pursuant to the Regulation and the Schedule.

2.3.4 Éco Entreprises Québec may decide to enter into the agreement provided under section 2.3.3 of the Schedule with a third party, whose domicile or establishment is outside Québec, and, while not being owner of a Brand, a Name or a Distinguishing Guise, is its main distributor in Québec. Section 2.3.2 of the Schedule applies equally to this third party.

2.3.5 The First Supplier and the voluntary contributor are solidarily liable for the obligations they are subject to pursuant to the Schedule.

2.4 PUBLICATION OF THE NAMES OF TARGETED PERSONS

- 2.4.1 Éco Entreprises Québec can make a list available including the names of any person who has registered pursuant to division 5.1 of the Schedule, and has consented to such disclosure.

3. DESIGNATION OF CLASSES OF MATERIALS REQUIRING A CONTRIBUTION AND EXCLUSIONS IN THE SCHEDULE**3.1 "CONTAINERS AND PACKAGING": GENERAL DEFINITION**

- 3.1.1 Pursuant to section 2 of the Regulation, the "containers and packaging" Class of Materials includes all flexible or rigid material, for example paper, carton, plastic, glass or metal, and any combination of such materials that, as the case may be:
- a) is used to contain, protect, wrap or notably present products at any stage in the movement of the product from the producer to the Ultimate Consumer;
 - b) is intended for a single or short-term use and designed to contain, protect or wrap products, such as storage bags, wrapping paper and paper or styrofoam cups.

3.2 "CONTAINERS AND PACKAGING" INCLUDED IN THE PAYABLE CONTRIBUTION

- 3.2.1 The containers and packaging listed in Appendix A , as well as the containers and packaging given out free of charge as Products, must be included in the establishment of the payable contribution.

3.3 "CONTAINERS AND PACKAGING" EXCLUDED FROM THE PAYABLE CONTRIBUTION

- 3.3.1 The following containers and packaging are excluded from the establishment of the payable contribution:
- a) Containers and packaging whose Ultimate Consumer is an industrial, commercial or institutional establishment;

- b) Containers and packaging whose Ultimate Consumer is an agricultural establishment, notably rigid containers of pesticides for agriculture use approved by the Pest Management Regulatory Agency and rigid containers of fertilizers approved by the Canadian Food Inspection Agency subject to the programs enacted by AgriRÉCUP/CleanFARMS;
- c) The pallets, tertiary or transport packaging, designed to facilitate the handling and transport of a number of sales units or bundled packaging conceived in order to prevent physical handling and transport damage.

However, containers and packaging that are likely to be used not only for such transportation but also for delivery of products directly to the Ultimate Consumer, including paper, carton, polystyrene protection or plastic film, remain covered and must consequently be included in the establishment of the payable contribution;

- d) Containers and packaging intended for a single or short-term use and which are sold as Products;
- e) Long-life containers or packaging: are considered as such containers or packaging designed to accompany, protect or store a Product throughout its life when the Product is designed to last for five (5) years or more.
- f) Containers or packaging accompanying a Product intended solely to be used or consumed by an Ultimate Consumer at the site of distribution or sale of the Product when such containers or packaging are taken into charge on that same site. As an example, but not limited to, such excluded containers and packaging are those accompanying food in a restaurant, but not those accompanying drive-thru and take-out orders.

3.4 "PRINTED MATTER": GENERAL DEFINITION

- 3.4.1 Pursuant to section 2 of the Regulation, the "printed matter" Class of Materials includes paper and other cellulosic fibres, whether or not they are used as a medium for text or images.

3.5 "PRINTED MATTER" INCLUDED IN THE PAYABLE CONTRIBUTION

- 3.5.1 The printed matter notably listed in Appendix A, as well as the papers and other cellulosic fibres given out free of charge as Products, such as calendars and greeting cards, must be included in the establishment of the payable contribution.

Materials that can be identified by a Brand, a Name or a Distinguishing Guise are considered as printed matter that should be included in the establishment of the payable contribution.

3.6 "PRINTED MATTER" EXCLUDED FROM THE PAYABLE CONTRIBUTION

3.6.1 The following printed matter are excluded from the payable contribution:

- a) Printed matter whose Ultimate Consumer is an industrial, commercial or institutional establishment;
- b) Books as well as materials included in the "Newspapers" Class of Materials;
- c) Printed matter already included in the "containers and packaging" Class of Materials;
- d) Papers and other cellulosic fibres sold as Products, with the exception of magazines, paper for general use such as printer paper, lined, cross-sectioned and blank paper, whether white or coloured, as well as notepads of all sizes;
- e) Printed matter generated while providing a Service or accompanying a Product intended solely to be used or consumed by an Ultimate Consumer at the site of distribution or sale of the Service or the Product when such printed matter is taken into charge on that same site.

4. DETERMINATION OF CONTRIBUTION AMOUNTS AND PAYMENT

4.1 PAYABLE CONTRIBUTION AND REFERENCE YEAR FOR THE CALCULATION OF THE CONTRIBUTION

4.1.1 For the Obligation Year 2017:

- a) A Targeted Person that marketed Materials in the course of the year 2016 must pay a contribution for the Obligation Year 2017;
- b) For the purpose of calculating the payable contribution for the Obligation Year 2017, the Materials that must be considered are those marketed in Québec from January 1st, 2016, to December 31st, 2016, inclusively, which year constitutes the Reference Year.

4.1.2 The contribution amount payable by a Targeted Person due for the Obligation Year 2017 is determined by multiplying, for each Material, the quantity in kilograms that is marketed in Québec during the Reference Year applicable to this Obligation Year by the rate applicable to that Material pursuant to the applicable Contributions Table for same Obligation Year, annexed in Appendix A of the Schedule, respectively, and then by adding together all of these amounts.

4.1.3 For the purposes of the Schedule, any Targeted Person required to pay a contribution under chapter 2 of the Schedule is deemed to have marketed Materials.

4.2 LUMP SUM PAYMENT OPTION

4.2.1 Any Targeted Person whose gross sales, receipts, revenues or other inflows for Products marketed or Services provided in Québec for a Reference Year are greater than \$1,000,000 and who has marketed one or more Materials for the same period, with a total weight for such Materials or group of Materials greater than 1 metric ton but less than or equal to 15 metric tons may choose, for the Obligation Year related to the Reference Year, either to pay the contribution established under division 4.1 of the Schedule or opt to pay the lump sum payment set out as follows:

- a) When the total weight of the Materials or group of Materials is less than or equal to 2.5 metric tons, the lump sum payable contribution is established at \$420;
- b) When the total weight of the Materials or group of Materials is more than 2.5 metric tons but less than or equal to 5 metric tons, the lump sum payable contribution is established at \$890;
- c) When the total weight of the Materials or group of Materials is more than 5 metric tons but less than or equal to 10 metric tons, the lump sum payable contribution is established at \$1,775;
- d) When the total weight of the Materials or group of Materials is more than 10 metric tons but less than or equal to 15 metric tons, the lump sum payable contribution is established at \$2,965.

Alternatively, when the Targeted Person's gross sales, receipts, revenues or other inflows for the Products marketed or Services provided in Québec for a Reference Year are greater than \$1,000,000 but equal to or less than \$2,000,000, it may choose to pay the lump sum payable contribution established at \$2,965.

In order to determine the gross sales, receipts, revenues or other inflows in Québec or the total weight for the Material or group of Materials, the Targeted Person subject to section 2.1.3, paragraph 3 of the Schedule must take into consideration the combined activities in Québec of all its retail outlets that are supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of business or establishments.

4.3 DATES OF PAYMENT OF THE CONTRIBUTION

4.3.1 The Targeted Person must pay to Éco Entreprises Québec the amount of the payable contribution as determined pursuant to section 4.1.2 of the Schedule within the delays and according to the terms of payment indicated hereafter:

- 80% of the payable contribution must be paid at the latest by September 26, 2017;
- The balance of the contribution must be paid at the latest by November 27, 2017.

4.3.2 Where the Targeted Person chooses to pay a lump sum pursuant to section 4.2.1 of the Schedule, the Targeted Person must pay 100% of the amount owed at the latest on September 26, 2017.

4.4 INTEREST, ADMINISTRATION FEES AND RECOVERY AMOUNT

4.4.1 Under reserve of any additional amount required to be paid as the contribution owed as per a revised invoice, any part of the payable contribution owed by the Targeted Person that has not been paid to Éco Entreprises Québec in the period fixed under section 4.3.1 or 4.3.2 of the Schedule, and pursuant to the payment terms provided for at division 4.5 of the Schedule, will bear interest at the rate fixed by section 28 of the *Tax Administration Act* (chapter A-6.002), and this in conformity with section 53.31.16 of the Act. The interest is calculated daily on the amount owed from the date at which this part of the contribution must be paid until the date of payment, at the rate mentioned hereabove. Any change in the rate will immediately bring a change to the payable interest rate pursuant to the present section.

However, the daily interest calculated between the date the invoice is issued pursuant to the Schedule and the date of payment are cancelled if the amount required by this invoice is paid at the latest thirty (30) days following the date the invoice was issued.

4.4.2 Under reserve of any additional amount required to be paid in the contribution owed as per a revised invoice, any Targeted Person who has not paid a part of the payable contribution in a delay of ninety (90) days following the date at which said part of the contribution is due pursuant to section 4.3.1 or 4.3.2 of the Schedule, must pay, in addition to the interest required under section 4.4.1 of the Schedule, the administrative fees equivalent to 10% of the part of the payable contribution owed in order to compensate Éco Entreprises Québec for its administrative costs incurred.

When a Targeted Person makes the written request and Éco Entreprises Québec only had to undertake minor administrative measures to claim a sum owed under the terms of the Schedule, a 50% reduction of the administrative fees that are due under the first may be applied.

The Targeted Persons that are subject to division 4.2 of the Schedule who have not been the object of any recovery measures by Éco Entreprises Québec under section 5.2.2 of the Schedule and who, voluntarily and in conformity with division 5.1 of the Schedule, register with Éco Entreprises Québec and submit a Materials Report to it, may be admissible to a credit equivalent to 100% of the administrative fees that are owed under the first paragraph upon the receipt of a written request.

- 4.4.3 Pursuant to section 53.31.16 of the Act, where Éco Entreprises Québec commences a legal recourse to claim a sum it is owed, it may claim an amount equal to 20% of that sum.

4.5 PLACE AND METHOD OF PAYMENT

- 4.5.1 Any payment made according to the Schedule must be in Canadian legal currency.
- 4.5.2 Any payment owed according to the Schedule may be made by cheque, pre-authorized debit, wire transfer or a centralized payment service.

In the event the payment is made by way of a wire transfer or by a centralized payment service, a written notice to that effect must be submitted to Éco Entreprises Québec. If such notice is not forwarded, Éco Entreprises Québec is exonerated from any liability if the amount of the payment is not applied.

5. REGISTRATION AND REPORTING BY TARGETED PERSONS

5.1 REGISTRATION AND REPORTING BY TARGETED PERSONS

- 5.1.1 All Targeted Persons must register with Éco Entreprises Québec in conformity with the procedure set out in section 5.1.5 of the Schedule.
- 5.1.2 As per the procedure set out in section 5.1.5 of the Schedule, every Targeted Person must also submit a report of the Materials it marketed in order to establish its payable contribution according to chapter 4, by submitting the following data and information to Éco Entreprises Québec:
- a) A description of the methodology and data used to prepare the Targeted Person's Materials report;
 - b) A description of the Materials excluded from the Materials report used to establish the Targeted Person's payable contribution;

- c) A description of deducted Materials from the Targeted Person's Materials report, as well as, the number of kilograms or the percentage applied according to the type of Material;
- d) A description of the containers, packaging and printed matter that the Targeted Person marketed and that are not mentioned in the Materials report, as well as, the quantity in kilograms of the marketed containers, packaging and printed matter;
- e) A list of Brands, Names and Distinguishing Guises that are covered in the Targeted Person's Materials report;
- f) A declaration as to the truthfulness of the information contained in the Targeted Person's Materials report.

5.1.3 A Targeted Person must register and submit its Materials report for the 2017 Obligation Year.

5.1.4 A Targeted Person must register and submit the Materials reports at the latest ninety (90) days following the effective date of the Schedule.

5.1.5 The registration and Materials report must be transmitted to Éco Entreprises Québec electronically. This must be done by using the forms that are provided to this effect in the registration and reporting interfaces that are available on Éco Entreprises Québec's website at www.ecoentreprises.qc.ca, all according to the submission procedures described on the site.

5.2 BILLING, CREDITS AND REIMBURSEMENT

5.2.1 Upon receipt of the Materials report from the Targeted Person, Éco Entreprises Québec sends by e-mail to the Targeted Person who submitted the report one (1) or two (2) invoice(s) for the payable contribution, which is established based on the information contained in each Materials report, and in relation to the type of contribution established pursuant to section 4.3.1 or 4.3.2 of the Schedule, as the case may be.

The present section cannot, however, be interpreted as an exoneration of the Targeted Person to pay the contribution in the delays stipulated in division 4.3 of the Schedule.

The present section also cannot be interpreted as denying Éco Entreprises Québec its right to review said Materials reports and to send an imposed invoice or a revised invoice pursuant to sections 5.2.2, 5.2.3 and 5.2.4 of the Schedule.

- 5.2.2 Any failure to register, any failure to submit the Materials report and the submission of an incomplete, late, erroneous or fraudulent Materials report gives rise to the possibility that Éco Entreprises Québec, at any time, may impose the amount of the contribution payable by means of an estimate based on all elements in its possession, notably based on the installations or activities of the Targeted Person, or by way of a recognized fixed-price estimate method. These elements or methods remain confidential if Éco Entreprises Québec uses personal information concerning a Targeted Person to establish the imposed invoice. In this case, Éco Entreprises Québec cannot be compelled to reveal these elements or methods. This imposed invoice is presumed valid and if it is contested, it belongs to the Targeted Person to establish that the invoice is ill-founded.

This imposed invoice includes interest and the administrative fees established pursuant to sections 4.4.1 and 4.4.2 of the Schedule. Despite any contestation, any amount owed under the imposed invoice must be paid in the thirty (30) days of it being issued.

In the event that the Targeted Person subject to the first paragraph has previously been sent an imposed invoice under the terms of one or more previous Schedules, Éco Entreprises Québec may require payment of an amount equivalent to an increase of, at most 20% of the payable contribution established in conformity with the first paragraph.

- 5.2.3 Éco Entreprises Québec can, within a delay of three (3) years following the date when the Targeted Person submits the Materials report, review the Materials report submitted by the Targeted Person and require that the Targeted Person provide the necessary documentation to said report within a delay of sixty (60) days. Éco Entreprises Québec can also decide to make the necessary corrections after having informed the Targeted Person. Following these corrections, a revised invoice determining the adjustment to the payable contribution is sent to the Targeted Person. This revised invoice is presumed valid and if it is contested, it belongs to the Targeted Person to establish that it is ill-founded.

Despite any contestation, the additional sum required to be paid for the contribution as indicated in the revised invoice must be paid by the Targeted Person to Éco Entreprises Québec within a delay of thirty (30) days following the issuance of this invoice.

The amount owed will bear interest at the rate fixed by section 28 of the *Tax Administration Act* (chapter A-6.002), and this in conformity with section 53.31.16 of the Act. The interest is calculated daily on the unpaid amount of the contribution, starting from the date this amount must be paid until the date of payment, at the rate mentioned here above. Any change to this rate automatically brings a change to the payable interest rate pursuant to the present section.

In addition to interest, any Targeted Person that has not paid the sum required within the delay of ninety (90) days following the date at which this sum is due, must pay fees equivalent to 10% of the sum owed to compensate Éco Entreprises Québec for the administrative fees it incurred.

- 5.2.4 In the event that a Targeted Person believes that it has grounds that could justify a revision of its Materials report by Éco Entreprises Québec, it must submit this amended Materials report to Éco Entreprises Québec for approval, within a period of one (1) year following the deadline provided for at section 5.1.4 of the Schedule for the submission of the Materials report, failing which its claim is forfeited. This predetermined time limit is of two (2) years when the amended Materials report seeks to correct a situation where more than one Targeted Person has submitted a Materials report relating to the same Material(s), which resulted in duplicate reports. All relevant documents and information, such as detailed work sheets, accounting documents and methodological explanations, allowing Éco Entreprises Québec to proceed with a complete analysis and to render an enlightened decision must be filed in support of the amended Materials report in the same delay. If Éco Entreprises Québec approves in all or in part the said amended Materials report, a revised invoice of the payable contribution is then transmitted to the Targeted Person. This revised invoice is presumed valid and where it is contested, it belongs to the Targeted Person to establish that it is ill-founded.

If, within a delay of one (1) year following the delay established in section 5.1.4 of the Schedule, a Targeted Person submits more than one amended Materials report to Éco Entreprises Québec for approval, said person is subject to pay administration fees corresponding to the greatest amount between \$250 and 5% of the difference between the contribution indicated in the filed report and the contribution indicated in the amended report, for a maximum of \$25,000, and this before Éco Entreprises Québec undertakes any study of the amended Materials report.

When, after filing an amended Materials report as indicated in the second paragraph of this section that Éco Entreprises Québec approves, a Targeted Person must pay a higher contribution than that of the previously accepted revised Materials report, Éco Entreprises Québec may renounce to the Targeted Person paying the administration fees due under the second paragraph of this section. The amount of administration fees already paid is to be credited to the Targeted Person, as the case may be.

Despite any contestation, the additional amount required to be paid for the contribution as indicated in the revised invoice must be paid by the Targeted Person to Éco Entreprises Québec within a delay of thirty (30) days following the issuance of this invoice. The amount owed will bear interest at the rate fixed by section 28 of the *Tax Administration Act* (Chapter A-6.002), and in conformity with section 53.31.16 of the Act. The interest is calculated daily on the unpaid amount of the contribution, starting from the date this amount must be paid until the date of payment, at the rate mentioned here above. Any change to this rate automatically brings a change to the payable interest rate pursuant to the present section.

In addition to interest, any Targeted Person that has not paid the sum required within the delay of ninety (90) days following the date at which this sum is due, must pay fees equivalent to 10% of the sum owed to compensate Éco Entreprises Québec for the administrative fees it incurred.

- 5.2.5 Once the amended Materials report is approved by Éco Entreprises Québec, and it appears that the Targeted Person paid a contribution that was higher than it should have paid, the amount overpaid is credited to any contribution payable for the following Obligation Year, up to the adjusted contribution amount for the current Obligation Year. Éco Entreprises Québec reimburses the Targeted Person, without interest, any amount exceeding this credit subject to any amount owed to Éco Entreprises Québec pursuant to section 5.2.4, paragraph 2.
- 5.2.6 A Targeted Person to whom an imposed or revised invoice has been sent may attempt to arrive at an agreement with Éco Entreprises Québec pursuant to chapter 6 of the Schedule if the dispute relates to the quantity or the qualification of Materials that should have been taken into account in the Materials report. This process does not exempt, however, the Targeted Person from their obligation to pay the amount indicated in the imposed invoice in the period indicated at section 5.2.2 of the Schedule, or the additional sum required to be paid as a contribution indicated in the revised invoice within the delay indicated at section 5.2.3 or 5.2.4, as the case may be. In the event where an agreement is reached and results in an overage paid, section 5.2.5 of the Schedule applies with any necessary adjustments.
- 5.2.7 Following a request submitted by a Targeted Person and approved by Éco Entreprises Québec, Éco Entreprises Québec reimburses, without any interest, any contribution or any part of a contribution paid by a person whom has opted to pay a lump sum pursuant to section 4.2.1 of the Schedule and for whom it was later determined not to be a Targeted Person under the Schedule.

5.3 VERIFICATION AND CONSERVATION OF FILES

- 5.3.1 Éco Entreprises Québec reserves the right to require, from any Targeted Person, as well as, any person whom Éco Entreprises Québec has reasonable grounds to believe is a Targeted Person, the books, registries, accounting documents and any other documents deemed necessary by Éco Entreprises Québec in order to establish the payable contribution by this person.

Any Targeted Person must render this information available to be consulted and photocopied by Éco Entreprises Québec, during normal business hours, no later than sixty (60) days following the receipt of a written notice from Éco Entreprises Québec to that effect.

- 5.3.2 Other than the information and documents that the Targeted Person must submit in support of its Materials report, Éco Entreprises Québec reserves the right to require from the said person that it provide, within sixty (60) days following the receipt of a written notice, any supplementary information, such as, a complete list of containers and packaging and printed matter covered by the Schedule, whether or not this information was used in the preparation of the Materials report, the data tables, audit reports, list of declared Brands and list of Brands excluded from the Materials report and the distribution of percentages, which were used by the Targeted Person to complete its Materials report.
- 5.3.3 When a Targeted Person does not provide the information and documents required by Éco Entreprises Québec within the delay set out in sections 5.3.1 and 5.3.2, as the case may be, said person is subject to pay administration fees corresponding to the greatest amount between \$250 and 1% of the contribution owed for the relevant Obligation year following this default, for a maximum amount of \$25,000;
- 5.3.4 Any Targeted Person must keep a record of all documents and any technological or other support used to prepare the Materials report for a period of at least five (5) years from the date that this Materials report is transmitted.

6. DISPUTE RESOLUTION

6.1 PROCEDURE

- 6.1.1 In the case of a dispute between the Targeted Person and Éco Entreprises Québec regarding the quantity or the qualification of the Materials that should have been taken into account in the Materials report following the issuance of an imposed invoice pursuant to section 5.2.2 of the Schedule, or following the issuance of a revised invoice pursuant to section 5.2.3 or 5.2.4 of the Schedule, the Targeted Person and Éco Entreprises Québec will endeavour to resolve the dispute by way of discussions between their respective representatives in the thirty (30) days following the issuance of the invoice.
- 6.1.2 In the event that the dispute cannot be resolved during this period, and if the object of the dispute, excluding the interest, administrative fees and penalties exceeds \$100,000.00, the Targeted Person may notify Éco Entreprises Québec in writing by way of a "Notice of dispute" within sixty (60) days following the issuance of the invoice, indicating therein the grounds for contestation as well as their intention to submit the dispute either to mediation and, in the case of failure, to arbitration, or directly to arbitration. Following receipt of said notice, the parties will either proceed to mediation, and, in the case of failure, to arbitration, or directly to arbitration, as the case may be, in conformity with the procedures of mediation or arbitration adopted by Éco Entreprises Québec

that are in effect at the date of the Notice of dispute. These procedures may be consulted on the website of Éco Entreprises Québec (www.ecoentreprises.qc.ca).

- 6.1.3 By invoking the mediation and/or arbitration procedures provided at section 6.1.2 of the Schedule, the parties exclude any recourse before the common law tribunals, except for provisional measures.

7. ADJUSTMENTS

7.1 ADJUSTMENTS

- 7.1.1 In the case where, for a particular Class of Materials, Éco Entreprises Québec collects, following the expiry of the twenty-four (24) month period following the date where the balance for the payable contribution is due as prescribed by section 4.3.1 of the Schedule, an amount that exceeds by 4% the required amount to be paid for this Class of Materials, for one (1) year where said amounts become due, a) the amount of the compensation determined by the Société québécoise de récupération et de recyclage, including the interest, administrative fees and applicable penalties, as the case may be, b) the amount necessary to indemnify Éco Entreprises Québec for its management costs and other expenses related to the compensation regime, as well as, c) the amount payable to the Société québécoise de récupération et de recyclage pursuant to section 53.31.18 of the Act (this last amount being identified in the present chapter, as being the "required amount"), Éco Entreprises Québec issues a credit to Targeted Persons that have paid the contribution for the Obligation Year in which the surplus has accumulated. This credit will correspond to the amount collected above the exceeding 4% and is redistributed pro rata amongst the payable contributions by sub-class of Materials within each class, and then, by pro rata amongst the contributions paid by the Targeted Persons within each sub-class.
- 7.1.2 In the case where Éco Entreprises Québec does not collect the required amount for a Class of Materials following the expiry of the twenty-four (24) month period following the date where the balance for the payable contribution is due pursuant to section 4.3.1 of the Schedule, Éco Entreprises Québec can require from Targeted Persons for this Class of Materials the amount needed to satisfy the difference. This amount is distributed pro rata amongst the required contributions by a sub-class of Materials within this Class and then, by pro rata amongst the required contributions for each Targeted Person within each sub-class. This amount must be paid to Éco Entreprises Québec by the Targeted Persons within thirty (30) days following the transmission of an invoice to this effect by Éco Entreprises Québec. The divisions 4.4 and 4.5 of the Schedule are applicable for this amount by making the necessary modifications.

If Éco Entreprises Québec judges that it will most likely not be able to collect the amount necessary for a Class of Materials, at the expiry of a twenty-four

(24) month period following the date at which the balance of the payable contribution is payable pursuant to section 4.3.1 of the Schedule, Éco Entreprises Québec can, at any moment, require an amount that it deems necessary to satisfy the difference. This amount is distributed pro rata amongst the required contributions by sub-class of Materials within this Class, and then, by pro rata amongst the required contributions paid by the Targeted Persons within each sub-class. This amount must be paid to Éco Entreprises Québec by the Targeted Persons within thirty (30) days following the transmission of an invoice to this effect by Éco Entreprises Québec. The divisions 4.4 and 4.5 of the Schedule are applicable to this amount by making the necessary modifications.

8. EFFECTIVE DATE AND DURATION

8.1 EFFECTIVE DATE

The Schedule shall be effective on the day of its publication in the *Gazette officielle du Québec*, which is on July 12, 2017.

8.2 DURATION

The Schedule is valid for the 2017 Obligation Year.

APPENDIX A: 2017 CONTRIBUTION TABLE

Contributions for the period from January 1st through December 31st, 2016¹

Class of Materials	Sub-class of Materials	Materials	Annualized contributions €/kg	Credit for recycled content (Threshold to achieve ²)
Printed matter		• Newsprint inserts and circulars	18,511	80%
		• Catalogues and publications	25,674	50%
		• Magazines	25,674	50%
		• Telephone books	25,674	80%
		• Paper for general use	25,674	80%
		• Other printed matter		
Containers and Packaging	Paperboard	• Corrugated cardboard	19,061	n/a
		• Kraft paper shopping bags	19,061	100 %
		• Kraft paper packaging	19,061	100 %
		• Boxboard and other paper packaging	20,693	n/a
		• Gable-top containers	20,919	n/a
		• Paper laminants	28,958	100 %
		• Aseptic containers	23,784	n/a
	Plastics	• PET bottles	27,694	100 %
		• HDPE bottles	16,201	100 %
		• Plastic laminants	49,790	n/a
		• Plastic HDPE and LDPE films	49,790	n/a
		• HDPE, LDPE plastic shopping bags	49,790	n/a
		• Expanded Polystyrene – food packaging	70,825	n/a
		• Expanded Polystyrene – cushioning packaging	70,825	n/a
		• Non expanded Polystyrene	70,825	n/a
		• PET containers	27,694	100 %
		• PVC, polylactic acid (PLA) and other degradable plastics	70,825	n/a
	• Other plastics, polymers and polyurethane	31,644	n/a	
	Aluminum	• Food and beverages aluminum containers	14,564	n/a
		• Other aluminum packaging		
	Steel	• Steel aerosol containers	16,020	n/a
		• Other steel containers		
	Glass	• Clear glass	18,838	n/a
		• Coloured glass		

¹ For the calculation of the contribution for the 2017 Obligation Year, the Targeted Persons must, without fail, for the purposes of the application of chapters 4 and 5 of the Schedule, declare the materials that were marketed in Québec for the twelve (12) months comprised between January 1st and December 31st of the Reference Year, that is prescribed in division 4.1 of the Schedule.

² A credit of 20% for the payable contribution is granted to Targeted Persons that generate materials of which the percentage (%) of recycled **post-consumer** content reaches or exceeds the established benchmark, when the Materials report is submitted within the prescribed delays. The credit is granted by way of a distinct invoice that is issued in the year following the deadline to submit the Materials report. The **appropriate documentation** to determine the content of **post-consumer** recycled material **must be provided** to Éco Entreprises Québec **before the deadline to pay the contribution**. The content of the recycled material is an element which is taken into consideration when calculating the payable contribution pursuant to section 53.31.14, paragraph 2 of the Act.

APPENDIX B: ESTABLISHMENT IN QUÉBEC

For the purposes of this Appendix, a Targeted Person is referred to as “enterprise”.

If an enterprise does not have its head office, which constitutes its domicile, in the Province of Québec, it may still have one or several establishments in the Province.

Here are some non-exhaustive examples provided solely as a guide to assist in determining whether an enterprise has an establishment in Québec for the purposes of the Schedule:

- a) The enterprise indicates an address in Québec in the “Établissements” section of the report it filed with the Registraire des entreprises du Québec or in its corporate bylaws or regulations.
- b) Insurance companies or financial institutions:
An enterprise that offers insurance or financial products in Québec and holds a licensed issued by the Autorité des marchés financiers (“AMF”) is deemed to have an establishment in Québec.
- c) The owner of immovable property in the province:
When an enterprise owns an immovable in Québec, that immovable is presumed to be an establishment.
- d) An enterprise using equipment or machinery in the province:
When an enterprise does not have a fixed place of business in the province, it may still have an establishment at the place where it uses an important quantity of machinery or material for a particular moment within a reference year. Said enterprise is then deemed to have an establishment at such place.
- e) Commercial activities in the province related to raw materials:
When the activities of an enterprise consist of producing, growing, excavating, mining, creating, manufacturing, improving, transforming, preserving or constructing, in full or in part, anything in Québec, whether or not the sale of the thing occurs in Quebec or elsewhere, this activity will allow us to conclude that the enterprise possessed an establishment in Québec in the year in which the activity took place;
- f) A representative in Québec:
The establishment of an enterprise signifies a fixed place or a principal place where it carries on business. An establishment also includes an office, a residence, a branch, a mine, a gas or oil well, an agricultural endeavor, a woodlot, a factory, a storage facility or a workshop.

When an enterprise is operated or represented through an employee, an agent or a mandatary who is established at a particular place and has general authority to contract for his employer or mandator, or who possesses an inventory of merchandise belonging to the employer or mandator that is used to regularly fill orders that such employee, agent or mandatary receives, the enterprise is deemed to have an establishment at this place, even if the orders could be placed with a distribution center that is situated outside of Québec.

g) Commission agent, broker, independent agent or subsidiary:

An enterprise is not deemed to have an establishment by the sole fact that it has a business relationship with someone else through a commission agent, a broker or another independent agent, or by the fact that it maintains an office or a warehouse for the sole purpose of purchasing merchandise; it will also not be deemed to have an establishment in a place for the sole reason that it controls a subsidiary that itself carries on business in the province.

Attention: A person acting as an “attorney for service” for a legal person that is registered at the Registraire des entreprises du Québec does not constitute an element that would be considered sufficient to determine that the legal person has an establishment in Québec.

103034

Gouvernement du Québec

O.C. 662-2017, 28 June 2017

An Act respecting the conservation and development of wildlife
(chapter C-61.1)

**Aquaculture and the sale of fish
— Amendment**

Regulation to amend the Regulation respecting aquaculture and the sale of fish

WHEREAS, under the first paragraph of section 70 of the Act respecting the conservation and development of wildlife (chapter C-61.1), no person may sell or purchase fish the sale of which is prohibited by regulation;

WHEREAS, under the second paragraph of section 70 of the Act, the Government may, by regulation, authorize the sale of any class of fish of a species contemplated in the first paragraph according to such norms and conditions as it may determine;

WHEREAS, under paragraph 1 of section 73 of the Act, the Government may, by regulation, determine the fish or classes of live fish that may be produced, used for stocking purposes, kept in captivity, propagated or transported in an aquaculture area;

WHEREAS, under paragraph 2 of section 73 of the Act, the Government may, by regulation, determine the fish or classes of live fish that may be kept in captivity, produced or propagated in a breeding pond or a fish-tank for baitfish and the norms and obligations relating to such activities;

WHEREAS the Government made the Regulation respecting aquaculture and the sale of fish (chapter C-61.1, r. 7);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting aquaculture and the sale of fish was published in Part 2 of the *Gazette officielle du Québec* of 4 May 2016 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Forests, Wildlife and Parks:

THAT the Regulation to amend the Regulation respecting aquaculture and the sale of fish, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting aquaculture and the sale of fish

An Act respecting the conservation and development of wildlife
(chapter C-61.1, ss. 70, 73 and 162)

1. The Regulation respecting aquaculture and the sale of fish (chapter C-61.1, r. 7) is amended in section 4

(1) by inserting “live” before “fish” in the first paragraph;

(2) by replacing “Rainbow trout” in the second paragraph by “Live rainbow trout”;

(3) by inserting “common” before “carp” in the third paragraph;

(4) by replacing “Aquarium fish-keeping” in the sixth paragraph by “Despite the preceding paragraphs, aquarium fish-keeping”.

2. The first paragraph of section 30 is amended

(1) by inserting “or their hybrids” after “species” in the portion preceding subparagraph 1 of the first paragraph;

(2) by inserting “common” before “carp” in subparagraph 13 of the first paragraph;

(3) by striking out subparagraph 32 of the first paragraph.

3. Section 34 is amended by inserting “during the periods in which their use for sport fishing is authorized and within 10 days preceding the earliest of those periods following 31 March of each year. The sale is authorized at all times where the baitfish are sold to another holder of one of those licences” after “or a holder of a licence to operate a fish-tank for baitfish” in the second paragraph.

4. Schedule I is amended

(1) by striking out “, 21” in column II of paragraph 2 of section 3;

(2) by adding “commune” after “carpe” in column I of section 8 in the French text;

(3) by replacing “All freshwater mollusks, except zebra mussels and quagga mussels” in column I of section 11 by “All native freshwater mollusks”;

(4) by inserting “native” before “freshwater” in column I of section 12;

(5) by replacing the word “hybrids” wherever it appears in section 17 by “hybrids except splake trout and splake 2 trout”;

(6) by replacing “Ombre” in column I of section 23 in the French text by “Omble”;

(7) by inserting “même” before “zone aquacole” in paragraph 5 of section 23, in column IV, in the French text.

5. Schedule IV is replaced by the following:

“LIVE FISH WHOSE AQUARIUM FISH-KEEPING, PRODUCTION, KEEPING IN CAPTIVITY, BREEDING, STOCKING, TRANSPORT, SALE AND PURCHASE ARE PROHIBITED

Scientific name	English name	French name
<i>Acipenseridae</i> (family) non indigenous	non indigenous sturgeons	esturgeons non indigènes
<i>Alosa aestivalis</i>	blueback herring	alose d'été
<i>Anguillidae</i> (family) non indigenous	non indigenous eels	anguilles non indigènes
<i>Channidae</i> (family) snakeheads	têtes-de-serpent	têtes-de-serpent
<i>Cherax destructor</i>	yabby	écrevisse de Murray
<i>Ctenopharyngodon idella</i>	grass carp	carpe de roseau
<i>Eriocheir sinensis</i>	chinese mitten crab	crabe chinois à mitaine
<i>Gymnocephalus cernuus</i>	ruffe	grémille
<i>Hypophthalmichthys harmandi</i>	largescale silver carp	carpe argentée à grandes écailles
<i>Hypophthalmichthys molitrix</i>	silver carp	carpe argentée
<i>Hypophthalmichthys nobilis</i>	bighead carp	carpe à grosse tête
<i>Mylopharyngodon piceus</i>	black carp	carpe noire
<i>Neogobius melanostomus</i>	round goby	gobie à taches noires
<i>Orconectes rusticus</i>	rusty crayfish	écrevisse à taches rouges
<i>Perca fluviatilis</i>	eurasian perch	perche commune
<i>Proterorhinus marmoratus</i>	tubenose goby	gobie à nez tubulaire
<i>Pseudorasbora parva</i>	Stone moroko	faux gardon
<i>Sander lucioperca</i>	zander	sandre
<i>Scardinius erythrophthalmus</i>	rudd	gardon rouge
<i>Silurus glanis</i>	sheatfish	silure glane
<i>Tinca tinca</i>	tench	tanche

”.

6. Schedule V is amended

(1) by replacing “Longitude” and “Latitude” in the heading of the columns in the French text by “Latitude (N.)” and “Longitude (O.)”, respectively;

(2) by replacing “72°59'04”” by “72°58'55”” in the Latitude column for lake Mudge.

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

Gouvernement du Québec

O.C. 670-2017, 28 Juin 2017

An Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (chapter L-0.2)

Regulation — Amendment

Regulation to amend the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies

WHEREAS the first paragraph of section 69 of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (chapter L-0.2) provides a number of matters on which the Government may, to protect the public health from danger, make regulations;

WHEREAS the Government made the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (chapter L-0.2, r. 1);

WHEREAS section 30.1 of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies provides that, in that Act, “medical imaging laboratory” means a place, outside a facility maintained by an institution, that is equipped to allow one or more radiologists to carry out various types of medical imaging examinations determined by government regulation using diagnostic radiology or magnetic resonance imaging for the purposes of prevention and diagnosis;

WHEREAS it is expedient to provide the types of medical imaging examinations using radiology or magnetic resonance that may be carried out in a general medical imaging laboratory in the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies;

WHEREAS the Act to amend the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (2008, chapter 28) introduced the terminology associated with general medical imaging in the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies;

WHEREAS it is expedient to adapt the relevant provisions of the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies to that terminology;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1) and the last paragraph of section 69 of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies, a draft Regulation to amend the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies was published in Part 2 of the *Gazette officielle du Québec* of 31 August 2016 with a notice that it could be made by the Government on the expiry of 60 days following that publication;

WHEREAS, in accordance with section 17 of that Act, a regulation comes into force 15 days after the date of its publication in the *Gazette officielle du Québec* or on any later date indicated in the regulation or in the Act under which it is made;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Health and Social Services:

THAT the Regulation to amend the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies

An Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (chapter L-0.2, ss. 30.1 and 69)

1. The Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (chapter L-0.2, r. 1) is amended in section 2 by striking out paragraph *f*.

2. Section 91 is amended

(1) by striking out “or radiology” in paragraph *c*;

(2) by adding the following after paragraph *c*:

“(d) for general medical imaging examinations;

(e) for specific diagnostic radiology examinations.”.

3. The following is inserted after section 93:

“**93.1.** A general medical imaging laboratory permit is issued for the carrying out, for the purposes of prevention and diagnosis, of one or more of the following types of medical imaging examination using radiology or magnetic resonance:

- (1) magnetic resonance imaging;
- (2) mammography;
- (3) bone densitometry;
- (4) general radiography;
- (5) stationary fluoroscopy;
- (6) mobile fluoroscopy;
- (7) computerized tomography.”.

4. Section 94 is replaced by the following:

“**94.** A specific diagnostic radiology laboratory permit may be issued in any of the following fields of activities:

- (1) medicine;
- (2) dentistry;
- (3) podiatry;
- (4) chiropractry.”.

5. Section 99 is amended

(1) by replacing the words “diagnostic radiology laboratory” wherever they appear in subsections 1 and 2 by “general medical imaging or specific diagnostic radiology laboratory”;

(2) by replacing “general diagnostic radiology” in subsection 3 by “general medical imaging”.

6. The heading of Division II of Chapter VIII is amended by replacing “DIAGNOSTIC RADIOLOGY” by “GENERAL MEDICAL IMAGING OR SPECIFIC DIAGNOSTIC RADIOLOGY”.

7. Sections 143, 144 and 171 are amended by replacing the words “diagnostic radiology laboratory” wherever they appear by “general medical imaging or specific diagnostic radiology laboratory”.

8. Section 172 is amended by replacing “general diagnostic radiology” in the first paragraph by “general medical imaging”.

9. Section 173 is amended by replacing “radiology” in paragraph a by “general medical imaging or specific diagnostic radiology”.

10. Sections 184, 188 and 195 to 197 are amended by replacing the words “diagnostic radiology laboratory” wherever they appear by “general medical imaging or specific diagnostic radiology laboratory”.

11. Schedule 9 is amended by replacing “diagnostic radiology” in the first sentence by “general medical imaging or specific diagnostic radiology”.

12. Schedule 10 is amended by replacing “DIAGNOSTIC RADIOLOGY” in the title of the form by “GENERAL MEDICAL IMAGING OR SPECIFIC DIAGNOSTIC RADIOLOGY”.

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

103037

Gouvernement du Québec

O.C. 677-2017, 28 June 2017

Automobile Insurance Act
(chapter A-25)

**Reimbursement of certain expenses
— Amendment**

Regulation to amend the Regulation respecting the reimbursement of certain expenses

WHEREAS, under paragraph 15 of section 195 of the Automobile Insurance Act (chapter A-25), the Société de l'assurance automobile du Québec may make regulations to determine the cases and conditions entitling a person to the reimbursement of the expenses referred to in section 83.2 of the Act and to fix the maximum amount thereof;

WHEREAS, under paragraph 16 of section 195 of the Act, the Société may make regulations to determine what expenses may be reimbursed to a victim under the second paragraph of section 83.2 of the Act;

WHEREAS, under paragraph 17 of section 195 of the Act, the Société may make regulations to fix the amounts paid to reimburse the cost of a medical expert's report to a person whose application for review or proceeding before the Administrative Tribunal of Québec is allowed;

WHEREAS the Société made the Regulation to amend the Regulation respecting the reimbursement of certain expenses at the sitting of the board of directors on 24 September 2015;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the reimbursement of certain expenses was published in Part 2 of the *Gazette officielle du Québec* of 24 August 2016 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, under section 197 of the Automobile Insurance Act, regulations of the Société must be approved by the Government, except those made under sections 151 to 151.3 and 195.1 of the Act;

WHEREAS it is expedient to approve the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport, Sustainable Mobility and Transport Electrification:

THAT the Regulation to amend the Regulation respecting the reimbursement of certain expenses, attached to this Order in Council, be approved.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the reimbursement of certain expenses

Automobile Insurance Act
(chapter A-25, s. 195, pars. 15, 16 and 17)

1. The Regulation respecting the reimbursement of certain expenses (chapter A-25, r. 14) is amended by replacing section 8 by the following:

“**8.** Expenses incurred for purposes of receiving psychological care qualify for reimbursement up to a maximum amount of \$86.60 per hour of treatment.”.

2. Section 10.1 is replaced by the following:

“**10.1.** Expenses incurred for purposes of receiving physiotherapy treatment qualify for reimbursement up to a maximum amount of \$55 per treatment session.

Expenses incurred for purposes of receiving at home a treatment covered by this section qualify for reimbursement when the victim is in a physical state such that the victim is incapable of travel. Those expenses qualify for reimbursement up to a maximum amount of \$65 per treatment session.”.

3. The following is inserted after section 10.1:

“**10.2.** Expenses incurred for purposes of receiving occupational therapy treatment qualify for reimbursement up to a maximum of 15 prescribed treatment sessions and a maximum amount of \$36 per treatment session.

Expenses incurred for purposes of receiving at home a treatment covered by this section qualify for reimbursement when the victim is in a physical state such that the victim is incapable of travel. Those expenses qualify for reimbursement up to a maximum amount of \$54 per treatment session.”.

4. Section 14 is amended by replacing “in Schedule II” by “in the following documents:

(1) *Honoraires versés aux chirurgiens dentistes aux fins d'indemnisation par la SAAQ* of the Association des chirurgiens dentistes du Québec;

(2) *Honoraires versés aux dentistes spécialistes aux fins d'indemnisation par la SAAQ* of the Fédération des dentistes spécialistes du Québec;

(3) *Honoraires versés aux denturologistes aux fins d'indemnisation par la SAAQ* of the Association des denturologistes du Québec (A.D.Q.).

The documents are available on the Société's website.”.

5. Section 16 is amended by replacing “\$600” and “\$100” by “\$2,000” and “\$200”, respectively.

6. Section 18 is amended by replacing “\$700” by “\$2,000”.

7. Section 19 is amended by replacing “in Schedule II” in the first paragraph by “in the documents listed in section 14”.

8. Section 20 is amended by replacing “in Schedule II” in the second paragraph by “in the documents listed in section 14”.

9. Section 21 is amended by replacing “in Schedule II” in the second paragraph by “in the documents listed in section 14”.

10. The following is inserted after section 33:

“**33.1.** For the purposes of sections 32 and 33, the maximum amounts provided for in Schedule III are revalorized following the modifications that the Conseil du trésor may make to its *Directive sur les frais remboursables lors d’un déplacement et autres frais inhérents* (C.T. 194603, 2000-03-30).

Despite the foregoing, the revalorization has effect from 1 January following the making by the Conseil du trésor of the modifications made to its directive.”.

11. Section 50 is amended

(1) by striking out the word “Medical” wherever it appears in the first paragraph;

(2) by replacing the amounts “\$25”, “\$70” and “\$65” wherever they appear by “\$30”, “\$80” and “\$75”, respectively.

12. Section 51 is amended by replacing “\$350” by “\$2,500”.

13. Section 52 is amended by replacing “\$100” by “\$160”.

14. Section 54.13 is amended by replacing “\$150” and “\$195” by “\$400” and “\$550”, respectively.

15. Section 57 is amended by replacing the amounts “\$600” and “\$1,800” wherever they appear by “\$690” and “\$2,070”, respectively.

16. The following is inserted after section 58:

**“CHAPTER IV
CONSUMER TAXES**

59. For the purposes of this Regulation, the amount representing any applicable consumer taxes with respect to goods and services for which the Société reimburses the cost is included in the maximum amounts that qualify for reimbursement provided for in this Regulation for those goods and services.”.

17. Schedule II is revoked.

18. Schedule III is amended

(1) by replacing “\$38.80”, “\$8.75”, “\$12.00” and “\$18.05” in the maximum amounts reimbursed corresponding to section 32 by “\$46.25”, “\$10.40”, “\$14.30 and “\$21.55”, respectively;

(2) by replacing the table corresponding to section 33 “Lodging in a hotel or motel or lodging other than in a hotel or motel” by the following:

“

33	Lodging in a hotel or motel	Low season (01-11 to 31-05)	High season (01-06 to 31-10)
	- situated in the territory of Ville de Montréal or outside Québec	\$126.00	\$138.00
	- situated in the territory of Ville de Québec		\$106.00
	- situated in the territory of Ville de Laval, Ville de Gatineau, Ville de Longueuil, Ville de Lac-Delage and Municipalité de Lac-Beauport	\$102.00	\$110.00
	- situated elsewhere in Québec	\$83.00	\$87.00
33	Lodging other than in a hotel or motel	\$22.25	

”.

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

103038

Draft Regulations

Draft Regulation

Environment Quality Act
(chapter Q-2)

Recovery and reclamation of products by enterprises — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1) and section 124 of the Environment Quality Act (chapter Q-2), that the Regulation to amend the Regulation respecting the recovery and reclamation of products by enterprises, appearing below, may be made by the Government on the expiry of 60 days following this publication.

The draft Regulation adds a new category of products covered by the Regulation respecting the recovery and reclamation of products by enterprises (chapter Q-2, r. 40.1), namely, the “Household appliances and air conditioners” category. As is the case with the other categories of products referred to in the Regulation, the draft Regulation requires the addition of specific elements of that new category of products to the general elements to be included in the recovery and reclamation program or in the annual report to be submitted by an enterprise that markets, or acquires outside Québec or manufactures such products for its own use. It also introduces monetary administrative penalties and fines for failing to comply with those specific requirements. The draft Regulation also excludes that category of products from the products referred to in section 3 of the Regulation and adds a transitional provision respecting the recovery and reclamation program, the notice of intention and the first report required.

In addition, the draft Regulation postpones to 2020 the application of the recovery rates of the other categories of products referred to in the Regulation.

Study of the matter has shown an economic impact of about \$243.4 million for enterprises for the 2024-2035 period, in 2017 present value. At the end, when all the recovery and reclamation programs have reached maturity, the cost will be \$27.3 million annually in current value. The cost decreases to \$14.7 million when taking into account the greenhouse gas emissions that will be avoided.

Further information on the draft Regulation may be obtained by contacting Nicolas Boisselle, Direction générale des politiques en milieu terrestre, Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques, 675, boulevard René-Lévesque Est, édifice Marie-Guyart, 9^e étage, boîte 71, Québec (Québec) G1R 5V7; telephone: 418 521-3950, extension 7090; fax: 418 644-3386; email: nicolas.boisselle@mddelcc.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 60-day period to Nicolas Juneau, Director, Direction des matières résiduelles, Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques, 675, boulevard René-Lévesque Est, édifice Marie-Guyart, 9^e étage, boîte 71, Québec (Québec) G1R 5V7; telephone: 418 521-3950, extension 4852; fax: 418 644-3386; email: nicolas.juneau@mddelcc.gouv.qc.ca

DAVID HEURTEL,
*Minister of Sustainable Development,
the Environment and the
Fight Against Climate Change*

Regulation to amend the Regulation respecting the recovery and reclamation of products by enterprises

Environment Quality Act
(chapter Q-2, ss. 31, 53.30, 115.27 and 115.34)

1. The Regulation respecting the recovery and reclamation of products by enterprises (chapter Q-2, r. 40.1) is amended in section 3 by inserting “, other than a product listed in Division 6 of Chapter VI,” after “Regulation” in the first paragraph.

2. Section 13 is amended by striking out the fourth paragraph.

3. Section 27 is amended by replacing “2015” in the portion before subparagraph 1 of the first paragraph by “2020”.

4. Section 33 is amended by replacing “2015” in the portion before subparagraph 1 of the first paragraph by “2020”.

5. Section 39 is amended by replacing “2015” in the portion before subparagraph 1 of the first paragraph by “2020”.

6. Section 46 is amended

(1) by replacing “the first full calendar year of implementation of a recovery and reclamation program” in the portion before subparagraph 1 of the first paragraph by “2020”;

(2) by replacing “2017” in subparagraph 1 of the first paragraph by “2024”.

7. Section 52 is amended

(1) by replacing “the first full calendar year of implementation of the program, which is increased to 80% as of 2017” in subparagraph 1 of the first paragraph by “2020, which is increased to 80% as of 2024”;

(2) by replacing “2015” in subparagraph 2 of the first paragraph by “2020”.

8. The following is inserted after Division 5 of Chapter VI:

**“DIVISION 6
HOUSEHOLD APPLIANCES AND AIR
CONDITIONERS**

53.0.1. The products covered by this category are electric or gas appliances designed and intended for domestic, commercial or institutional purposes, used for cooking, the conservation or storage of food or beverages, the washing or drying of dishware, cloth or clothing, and those controlling ventilation, the temperature or the humidity in a room or dwelling. The appliances are designated under the name of household appliances and air conditioners.

Household appliances and air conditioners that form an integral part of an immovable within the meaning of article 901 of the Civil Code and appliances and conditioners whose weight is greater than 300 kilograms are excluded from the category. Refrigerators and freezers whose effective volume is less than 2.5 cubic feet and coolers are also excluded.

The category of household appliances and air conditioners is composed of the subcategories provided for in the following subparagraphs and include the types of products listed therein:

(1) refrigerating and freezing appliances, designed and intended for domestic use, for the conservation or storage of food or beverages, in particular, refrigerators, freezers, refrigerating wine cellars, wine coolers and water dispensers;

(2) refrigerating and freezing appliances, designed and intended for commercial or institutional use, for the conservation or storage of food or beverages, in particular, refrigerators, freezers, cooling units, refrigerating wine cellars, wine coolers, refrigerated displays, ice machines, refrigerated automatic food or beverage vending machines and beverage centres;

(3) air conditioners, heat pumps and dehumidifiers;

(4) ranges, built-in ovens, built-in cooking surfaces, dishwashers, washing machines and dryers, which are designed and intended for domestic use.

Where an appliance has more than one function including that of refrigerating or freezing food or beverages, the appliance is classified, as the case may be, in the subcategory referred to in subparagraph 1 or 2 of the third paragraph. If the appliance has, among others, the function of conditioning a room or dwelling, the appliance is classified in the subcategory referred to in subparagraph 3 of that paragraph. In other cases, the appliance is classified in the subcategory referred to in subparagraph 4 of that paragraph if it is designed to be used in particular for the same purpose as one of the types of products listed therein.

53.0.2. For the purposes of this Regulation, every quantity of products referred to in the third paragraph of section 53.0.1 must be calculated in units or equivalent weight.

The quantity must also be accompanied, for each subcategory or type of products, with the conversion factor in units or weight, as the case may be, and the methodology used for establishing the factor.

53.0.3. Every enterprise referred to in section 2 or 8 that markets, acquires or manufactures products referred to in the third paragraph of section 53.0.1 must implement its recovery and reclamation program,

(1) in the case of products referred to in subparagraphs 1, 3 and 4 of the second paragraph, not later than (*insert the date occurring 8 months after the date of coming into force of this Regulation*) or the date of the marketing, acquisition or manufacturing of the product if it is subsequent to that date; and

(2) in the case of products referred to in subparagraph 2 of the second paragraph, not later than (*insert the date occurring 24 months after the date of coming into force of this Regulation*) or the date of the marketing, acquisition or manufacture of the product if it is subsequent to that date.

53.0.4. In addition to the elements mentioned in section 5, the recovery and reclamation program of an enterprise referred to in section 2 or 8 must provide, where applicable, measures respecting the recovery and treatment of halocarbons, their isomers and any other alternative substance, which are contained in particular in isolating foams or are used as refrigerant in refrigeration, freezing or air conditioning systems of the products covered by this Division, and any hazardous material in accordance with every applicable environmental standard.

Despite paragraph 10 of section 5, the requirement to provide in the program the modulation of costs for each household appliance or air conditioner applies only as of the fourth calendar year of implementation of the program.

For enterprises referred to in section 2, the recovery and reclamation program of an enterprise must provide, in addition to the drop-off centres provided for in Chapter V, an additional collection service directly at the consumer. The collection service must be offered

(1) at least once per year if all the products referred to in section 53.0.1 that the enterprise markets have a unit weight less than 30 kg;

(2) at least once per season as soon as the unit weight of one of the products marketed by the enterprise is equal to or greater than 30 kg.

In all cases, the service must not be limited to a collection made at the time of delivery of a new appliance.

53.0.5. In addition to the information referred to in section 9, every enterprise referred to in section 2 must indicate in its annual report the total quantity of halocarbons marketed, of their isomers and of any alternative substance.

The mass balance required by subparagraph 5 of the first paragraph of section 9 must indicate every quantity of those recovered materials that have been reused, recycled, otherwise reclaimed, stored or disposed of, by type of halocarbons, their isomers or alternative substances and by type of use.

53.0.6. The minimum rates of recovery that must be attained annually by an enterprise referred to in section 2 that markets the products referred to in the third paragraph of section 53.0.1 must be equivalent to the following percentages as of the periods indicated:

(1) in the case of products referred to in subparagraphs 1 and 4 of the second paragraph, the minimum rate for all the products of each subcategory is 70% as of 2024, which is increased by 5% per year until the rate reaches 90%;

(2) in the case of products referred to in subparagraph 2 of the second paragraph, the minimum rate for all the products of that subcategory is 35% as of 2026, which is increased by 5% per year until the rate reaches 80%;

(3) in the case of products referred to in subparagraph 3 of the second paragraph, the minimum rate for all the products of that subcategory is 25% as of 2024, which is increased by 5% per year until the rate reaches 70%.

The rates are calculated on the basis of the quantity of products marketed during the year preceding by 12 years the year for which the rate is calculated.

In the case where the duration elapsed since the date of the first marketing of such products by an enterprise is less than 12 years, the year of that marketing is considered to be the reference year for those products until 12 years have elapsed.

Where, for the purposes of the second paragraph, the reference year is prior to (*insert the date of coming into force of this Regulation*), that year is considered to be the reference year until 12 years have elapsed.

53.0.7. For the purpose of calculating the amount payable under Chapter IV, the values applicable to the products referred to in the third paragraph of section 53.0.1 are the following:

(1) in the case of products referred to in subparagraphs 1, 2 and 3, \$60 per unit or equivalent weight;

(2) in the case of products referred to in subparagraph 4, \$10 per unit or equivalent weight.”.

9. Section 53.1 is amended by adding “or 53.0.5” at the end of paragraph 11.

10. Section 53.3 is amended by inserting “, 53.0.3” after “50” in paragraph 8.

11. Section 54 is amended by replacing “or 51” in paragraph 1 by “, 51 or 53.0.5”.

12. Section 56 is amended by replacing “or 50” in paragraph 1 by “, 50 or 53.0.3”.

13. Section 59 is amended by striking out the third paragraph.

14. The following is inserted after section 60:

“61. Where an enterprise referred to in section 2 or 8 must implement a recovery and reclamation program before 1 January 2019 for the products referred to in subparagraphs 1, 3 and 4 of the third paragraph of section 53.0.1, the enterprise may implement its program without the elements provided for in paragraphs 3, 9, 10 and 11 of section 5, but only for the first two calendar years of implementation of the program.

Despite the period provided for in the first paragraph of section 6, that enterprise must notify the Minister of its intent to implement its program not later than 1 month before the date provided for in Chapter VI for its implementation. The enterprise may send in a second notice to the Minister the information referred to in subparagraph 9 of the second paragraph of that section, the information referred to in subparagraph 13 of the second paragraph concerning the description and schedule of the research and development activities and the information referred to in subparagraph 10 of the second paragraph, before the end of the first full calendar year of implementation of the program.

Regarding the first report required, as the case may be, under section 9 or 11, it must be submitted not later than 30 April of the year following the first full calendar year of implementation of the program and must cover the period since the beginning of the program.

That enterprise must ensure at all times that the service providers and subcontractors participating in the implementation of its program comply with every applicable environmental standard.”

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

103033

Draft Regulation

Individual and Family Assistance Act
(chapter A-13.1.1)

Individual and Family Assistance — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Individual and Family Assistance Regulation, appearing below, may be made on the expiry of 60 days following this publication.

The draft Regulation follows on the amendments to the Individual and Family Assistance Act (chapter A-13.1.1) made by the Act to allow a better match between training and jobs and to facilitate labour market entry (2016, chapter 25), assented to on 10 November 2016. It also proposes measures to better financially support low-income persons and families in order to fight poverty and social exclusion.

Aim for Employment Program

The draft Regulation introduces new provisions into the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1), devoted to the Aim for Employment Program. That financial assistance program is intended exclusively for persons whose capacity for employment is not severely limited and who, for the first time, would be eligible for last resort financial assistance. The proposed provisions specify the classes of persons required to participate in the program, as well as those that may be excluded from its application. They state the time at which the individualized labour market entry plan, that the Minister of Employment and Social Solidarity must prepare for every person required to participate in the program, takes effect. The provisions also set out the cases in which a participant is exempt from the commitments provided for in the plan, as well as the circumstances in which a participant may refuse a job offered or leave a job without contravening the commitments. The draft Regulation also prescribes the cases in which participation is interrupted, extended, or terminated before the scheduled time.

The draft Regulation sets out the rules to establish the financial assistance to which the participant or the participant’s family is entitled, in the form of the Aim for Employment benefit and the participation allowance. Under the program, the basic monthly benefit may be increased by certain amounts, including a supplementary amount corresponding to 20% of the work income in excess of the exemption already provided for in the Regulation. The participation allowance will be \$38 or \$60 per week, depending on the type of activities carried out.

The draft Regulation sets out the amounts that may be progressively deducted from the benefit if a participant fails to fulfil the commitments comprised in his or her plan. Those amounts apply only to the month that follows the month in which the Minister notes the failure, and only once during that month. In no case will a reduction entail a cut greater than 50% in the benefits to which the participant or the participant’s family would have been entitled.

Other measures

Since the provisions of the Individual and Family Assistance Act that concerned the Youth Alternative Program are revoked, the draft Regulation eliminates all references to that program. It also removes the current obligation to produce a monthly statement imposed on recipients under the Social Assistance Program.

As is already the case with liquid assets, the draft Regulation allows to exclude income from assets received by succession from the calculation of the benefit of recipients under the Social Solidarity Program, up to \$950 per month, retroactively to 1 November 2015. It also proposes measures applicable to financial assistance programs: an increase in special benefits for funeral expenses as well as for transportation expenses for medical purposes, new liquid assets that are excluded and an increase in the total amount that may be excluded for the value of certain property and liquid assets, including the value of a residence.

As for the recovery of claims, the draft Regulation provides for measures that will relax the consequences of a false declaration by a debtor if the latter is recognized by the Minister as a voluntary declarant. The draft Regulation also proposes harmonization provisions to adapt the Regulation to the new names given to the fiscal benefits paid by the federal government. Lastly, transitional and final provisions are included.

The draft Regulation has no impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting France Edma, Direction des politiques d'assistance sociale, Ministère du Travail, de l'Emploi et de la Solidarité sociale, 425, rue Jacques-Parizeau, 4^e étage, Québec (Québec) G1R 4Z1; telephone: 418-646-0425, extension 46998; email: france.edma@mtess.gouv.qc.ca.

Any person wishing to comment on the matter is requested to submit written comments within the 60-day period to the Minister of Employment and Social Solidarity, 425, rue Jacques-Parizeau, 4^e étage, Québec (Québec).

FRANÇOIS BLAIS,
*Minister of Employment and
Social Solidarity*

Regulation to amend the Individual and Family Assistance Regulation

Individual and Family Assistance Act
(chapter A-13.1.1, ss. 131, 132, 133, 133.1, 134, 136)

CHAPTER I AMENDING PROVISIONS

1. The Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1) is amended in section 3

(1) by replacing “Youth Alternative Program” by “Aim for Employment Program”;

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

“Any reference to a last resort financial assistance program refers to the Social Assistance Program or the Social Solidarity Program.”.

2. Section 19 is amended by adding the following paragraph at the end:

“Despite the foregoing, for the purposes of the Aim for Employment Program, the child referred to in subparagraph 1 of the second paragraph becomes a member of the family as of the month following the month in which the child is added to the family; the adult or child referred to in any of subparagraphs 2 to 4 of the second paragraph ceases to be a member of the family as of the month following the event.”.

3. Section 25 is amended

(1) by replacing “and 164” in the second paragraph by “, 164 and 164.1”;

(2) by inserting the following at the end of the second paragraph: “The foregoing also applies to the application of the Aim for Employment Program, except section 101.”.

4. Section 30 is revoked.

5. Section 53 is amended by replacing “Youth Alternative Program” in the first paragraph by “Aim for Employment Program”.

6. Section 71 is amended by replacing “of the national child benefit supplement under” and “of the national child benefit supplement” by “of the Canada child benefit granted under Subdivision A.1 of Division E of Part I of” and “of the Canada child benefit”, respectively.

7. Section 72 is amended by replacing “as a national child benefit supplement” in the second paragraph by “as a Canada child benefit”.

8. Section 89 is amended by replacing “\$0.41” in the third paragraph by “\$0.43”.

9. Section 110 is amended

(1) by inserting the following sentence at the end of the first paragraph: “The foregoing also applies to a stillborn child or a child who was sheltered by an institution that operates a rehabilitation centre or was taken in charge by an intermediary resource, a foster home or a tutor appointed by the Court under section 70.1 of the Youth Protection Act (chapter P-34.1).”;

(2) by striking out “and the sums paid on the date of death under a prearranged funeral services contract or a prepurchased sepulture contract” in the second paragraph;

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

“Where the funeral expenses of a person referred to in the first paragraph are the subject, in whole or in part, of a prearranged funeral services contract or a prepurchased sepulture contract, the benefit is granted only if the value of the contract is not more than \$12,000.”

10. Section 111 is amended

(1) by replacing paragraph 2 by the following:

“(2) the Canada child benefit established in accordance with section 71, except for the application of the second paragraph of section 72;”;

(2) by replacing “or the national child benefit supplement” in paragraph 9 by “or the Canada child benefit”;

(3) by replacing “the Youth Alternative Program or a specific program” in paragraph 15 by “a specific program or as reimbursement for expenses related to participation in the Aim for Employment Program”;

(4) by striking out paragraph 27.

11. Section 130 is amended by replacing “and 164” in the third paragraph by “, 164 and 164.1”.

12. Section 138 is amended

(1) by replacing “in the Youth Alternative Program or a specific program” in paragraph 6 by “in a specific program or as reimbursement for expenses related to participation in the Aim for Employment Program”;

(2) by adding the following at the end:

“(16) for the month of its receipt, financial assistance granted under a program established by the Commission des partenaires du marché du travail to favour enrolment in a training program leading to a profession deemed a priority by the Commission.”

13. Section 140 is replaced by the following:

“**140.** Advance payments as a work premium made under the Taxation Act (chapter I-3), advance payments related to the child assistance payment paid under section 1029.8.61.28 of that Act and advance payments paid as a Canada child benefit under the Income Tax Act (R.S.C. 1985, c. 1, 5th Supp.) are excluded for the purposes of calculating the benefit for the month of their receipt.

If they are paid quarterly, advance payments related to the Working Income Tax Benefit and the supplement for handicapped persons paid by the Canada Revenue Agency as well as the amounts related to the child assistance payment granted under section 1029.8.61.28 of the Taxation Act are wholly excluded for the month in which they are paid and are excluded in the proportion of two-thirds for the following month and one-third for the last month.

Payment of arrears in respect of the amounts referred to in this section and those granted by the federal government as Canada child tax benefits, national child benefit supplements and universal child care benefits are excluded for a 12-month period from the date of their payment.”

14. Section 147 is amended by replacing “\$145,979” by “\$153,000”.

15. Section 164 is amended by replacing “\$208,542” by “\$219,000”.

16. The following is inserted after section 164:

“**164.1.** Subject to the total amount provided for in the first paragraph of section 164, income from assets referred to in subparagraph 4 of the first paragraph of that section, excluding an immovable, is deemed to be liquid assets referred to in that subparagraph, up to \$950 per month.

The exclusion in the first paragraph applies only if, during the month in which the income is received for the first time, the independent adult or the family is a recipient under a last resort financial assistance program, otherwise than pursuant to section 49 of the Act, or is eligible to receive the special benefit for dental and pharmaceutical services pursuant to section 48 of this Regulation. Despite the foregoing, if the benefit paid for that month is later claimed in its entirety by the Minister, the exclusion applies, unless the claim is made following a false declaration, up to the date on which a formal repayment notice was sent by the Minister, pursuant to section 97 of the Act.

In addition, the exclusion in the first paragraph continues to apply the first time the income is converted into property.”.

17. Section 165 is amended by adding the following paragraph at the end:

“Despite the first paragraph, where there is an excess total value, the income referred to in the first paragraph of section 164.1 is deemed to be part of it and is then accounted for as income.”.

18. Section 168 is amended by replacing “as a national child benefit supplement” by “as the Canada child benefit”.

19. Section 169 is amended by replacing “or participates in the Youth Alternative Program or a specific program” in the first paragraph by “; participates in a specific program or receives a benefit under the Aim for Employment Program”.

20. Section 172 is amended

(1) by inserting “; received a benefit under the Aim for Employment Program” in the first paragraph after “financial assistance program”;

(2) by replacing “who participates in the Youth Alternative Program or a specific program” in subparagraph 2 of the second paragraph by “who participates in a specific program or receives a benefit under the Aim for Employment Program”.

21. Section 173 is amended

(1) by replacing “and 164” in the first paragraph by “; 164 and 164.1”;

(2) by inserting “and the first paragraph of section 164.1” in the third paragraph after “164”.

22. Section 176 is amended by replacing “a national child benefit supplement” in subparagraph 2 of the first paragraph by “a Canada child benefit”.

23. Section 177.6 is amended by replacing the first paragraph by the following:

“The amounts provided for in section 147 and 164 are increased on 1 January of each year based on the percentage variation, between the 2 preceding years, of the standardized medium taxable value of single-family dwellings for the whole of Québec, as published by the Institut de la statistique du Québec on 1 September of the preceding year.”.

24. The following is inserted after section 177.7:

“TITLE IV.1 AIM FOR EMPLOYMENT PROGRAM

CHAPTER I OBLIGATION TO PARTICIPATE IN THE PROGRAM

177.8. Every person who would be entitled to receive, as an independent adult or adult member of a family, a social assistance benefit for the month following the month of the person’s application for eligibility is required to participate in the Aim for Employment Program, subject to the provisions of this Chapter.

177.9. A person may not participate in the program if the person

(1) has already participated in it and participation was completed or terminated; or

(2) has already received, as an adult, financial assistance under a last resort financial assistance program following a prior application for eligibility.

177.10. A person does not participate in the program if, on the date of application, as the case may be,

(1) the person or the person’s spouse is eligible for the Social Solidarity Program;

(2) the person is an adult who is sheltered within the meaning of section 4;

(3) the person is an adult referred to in subparagraph 3.1 of the second paragraph of section 19;

(4) the person is in one of the situations described in section 47;

(5) the person produces a medical report establishing that the person is in the situation provided for in subparagraph 1 of the first paragraph of section 53 of the Individual and Family Assistance Act (chapter A-13.1.1) for a period of at least 12 consecutive months.

177.11. A person who would be required to participate in the program may nonetheless choose not to participate if the person proves that he or she is, on the date of the application, in a situation, other than the situation provided for in subparagraph 1 of the first paragraph of section 53 of the Act, that would have entitled the person to a temporarily limited capacity allowance under the Social Assistance Program.

The same applies to a person who meets the following conditions:

- (1) the person is a member of a family composed of 2 adults;
- (2) the person has a dependent child under one year of age; and
- (3) an initial decision establishing a labour market entry plan has not yet been rendered.

Where a family referred to in subparagraph 1 of the first paragraph is composed of 2 adults who would be required to participate in the program, only one of them may choose not to participate.

The decision not to participate is irrevocable.

CHAPTER II LABOUR MARKET ENTRY PLAN

177.12. The labour market entry plan of a participant takes effect on the first day of the second month following the month in which the participant's application for financial assistance was deemed admissible. However, the Minister and the participant may agree on an earlier effective date.

177.13. A participant who, at the beginning or during participation, proves that he or she is in the situation provided for in subparagraph 1 of the first paragraph of section 53 of the Act for a period shorter than 12 weeks is exempt from the obligation to fulfil the commitments set out in the labour market entry plan during that time.

The obligation to fulfil the commitments set out in the plan applies again from the week following the week in which the participant ceases to be in the situation referred to in the first paragraph.

177.14. Where a labour market entry plan provides for the obligation to accept an offered job, the participant may nonetheless refuse a job in any of the following circumstances:

(1) in the course of the job offered, the participant would be subject to conditions of employment that

(a) go against public order or a provision of the Charter of Human Rights and Freedoms (chapter C-12) or of the Act respecting labour standards (chapter N-1.1);

(b) are likely to endanger the participant's health, safety or physical or psychological integrity, in particular because the employment involves tasks that are too difficult to perform given the participant's state of health, physical capacities or handicap;

(c) require the performance of a volume of tasks or a number of working hours clearly greater than the foreseeable expectations for such a job;

(2) the job offered is vacant following a strike or lock-out;

(3) the proposed working schedule is incompatible with the participant's family obligations, in particular because the participant must look after his or her spouse, a child or a close relative;

(4) the job offered would entail expenses for the participant, in particular day care or travelling expenses, that are higher than the proposed remuneration, less the amounts provided for in paragraphs 1 to 5 of section 113;

(5) access to the work environment is difficult for the participant, in particular because of its remoteness or the lack of adequate means of transportation to reach it;

(6) the participant must accompany his or her spouse or a dependent child to another place of residence;

(7) the participant obtains a reasonable assurance that another job will be offered in the near future;

(8) the participant does not have the skills required to hold the job offered.

177.15. Where a labour market entry plan provides for the obligation to keep an employment relationship, leaving a job is not failure to fulfil that obligation in any of the circumstances provided for in section 177.14.

In addition, the participant does not fail that obligation if the participant leaves a job in any of the following circumstances:

(1) the participant was victim of discrimination on the basis of a reason provided for in the Charter of Human Rights and Freedoms (chapter C-12).

(2) the participant was victim of psychological or sexual harassment at work;

(3) the participant was the subject of intimidation, of discrimination or reprisals, or of a threat of dismissal because the participant belongs to an association of workers or exercises a right recognized by law;

(4) the participant suffered undue pressure from the employer to quit his or her job;

(5) the participant has had conflictual relations with a superior, for a reason not imputable to the participant;

(6) the participant has seen an important change in the remuneration conditions or an undue delay in being paid for work done.

177.16. A participant who is fired does not contravene the obligation to maintain his or her employment relationship unless the firing is attributable to the participant's fault.

CHAPTER III INTERRUPTION, EXTENSION AND END OF PARTICIPATION

177.17. Participation is interrupted for any month in which the participant or the participant's family is no longer entitled to receive an Aim for Employment benefit by reason of the participant's resources, pursuant to the calculation method provided for in Chapter IV. Participation resumes from the month in which the participant again meets the condition provided for in section 177.8.

Despite the first paragraph, participation is not interrupted where the participant or the participant's family would have been entitled to receive an Aim for Employment benefit had it not been for the amount received as employment-assistance allowance or in the course of an employment activity referred to in section 11 of the Act.

The participant referred to in the first paragraph is deemed, where the loss of the right to receive an Aim for Employment benefit results from work income received by the participant or the participant's spouse, to be an adult ineligible for a last resort financial assistance program within the meaning of subparagraph 1 of the first paragraph of section 48. In addition, the participant referred to in the second paragraph is deemed to be an ineligible adult within the meaning of subparagraph 2 of the first paragraph of section 48. As such, those participants may continue to receive dental and pharmaceutical services under that section, for the period applicable to them and on the conditions provided for in sections 49 to 51, if applicable.

177.18. Participation is interrupted for any month in which the participant becomes ineligible for financial assistance pursuant to the second paragraph of section 20. Participation resumes from the month in which the participant is considered to reside in Québec again.

177.19. Where a participant was exempt from the obligation to fulfil the commitments set out in the labour market entry plan in accordance with section 177.13, participation is extended by

(1) one month, if the exemption is for at least 4 consecutive weeks but less than 8 consecutive weeks;

(2) 2 months, if the exemption is for at least 8 consecutive weeks.

177.20. Participation ends in any of the following cases:

(1) the participant meets any of the conditions provided for in section 177.10;

(2) the participant is no longer eligible for financial assistance under the Act or this Regulation, except in the case provided for in section 177.18;

(3) 24 months have elapsed since the first day of the month following the date of the initial application for financial assistance.

177.21. Participation the duration of which has been increased pursuant to the first paragraph of section 83.4 of the Act ends upon request by the participant who has accumulated at least 12 months of participation if

(1) the participant proves that he or she is no longer able to fulfil the commitments set out in the participant's labour market entry plan; and

(2) no modification is likely to be made to the plan, pursuant to the fifth paragraph of section 83.2 of the Act, in order to allow the participant to continue participation in the program.

Participating ends, on the same conditions, upon request by the participant who is in any of the situations referred to in section 177.11.

Despite the second paragraph, participation ends at any time without condition upon request by a participant who has reached 20 weeks of pregnancy.

CHAPTER IV FINANCIAL ASSISTANCE

DIVISION I AIM FOR EMPLOYMENT BENEFIT

§1. *Calculation method*

177.22. The Aim for Employment benefit is granted to an independent adult or a family from the month that follows the month of the application for last resort financial assistance. It may also be granted for the month of the application, in accordance with the rules in subdivision 4.

177.23. The Aim for Employment benefit is established, for each month, by considering the adult's or family's situation on the last day of the preceding month. It is equal to the deficit in resources to meet needs, which is calculated by

(1) determining the amount of the applicable basic benefit and increasing it, if applicable, by the amounts referred to in sections 177.25 to 177.27; and

(2) subtracting from the amount obtained under paragraph 1 the income, earnings and other benefits received by the independent adult or family members during the previous month, except to the extent provided for in subdivision 3.

In addition, where the amount obtained pursuant to the first paragraph is greater than zero, the benefit is increased, if applicable, by an amount calculated in accordance with section 177.28.

§2. *Basic benefit and amounts that may increase it*

177.24. The basic benefit granted to an independent adult, including the adult referred to in sections 25 and 26, or to a family composed of one adults, is \$628. The basic benefit for a family composed of 2 adults is \$972.

177.25. The basic benefit granted to a family is increased by an amount equal to the temporarily limited capacity allowance to which the family's adult member who is not a participant would have been entitled under the Social Assistance Program. That amount is equal to the amount referred to in the first paragraph of section 64.

177.26. The basic benefit granted to a family is increased by a monthly amount equal to the sum of the adjustments for dependent children to which it would be entitled under the Social Assistance Program. Subdivision 3 of Division II of Chapter III of Title IV applies for the purposes of granting such amount.

177.27. The basic benefit granted to an independent adult or a family is increased by any special benefit to which the independent adult, the family or a family member would be entitled under the Social Assistance Program. Subdivision 4 of Division II of Chapter III of Title IV applies for the purposes of granting such amount.

177.28. In the case provided for in the second paragraph of section 177.23, the benefit granted to the participant or the participant's family is increased by an additional amount corresponding to 20% of the portion of the participant's work income in excess of the amount of the exclusion applicable in the situation under the first paragraph of section 114.

For the purposes of granting such an amount, the income referred to in the third paragraph of section 114 is not work income.

§3. *Income, earnings and other benefits*

177.29. The following income, earnings and other benefits are excluded for the purpose of calculating the Aim for Employment benefit:

(1) the child assistance payment established under section 71, except for the purposes of the first paragraph of section 72;

(2) the Canada child benefit established under section 71, except for the purposes of the second paragraph of section 72;

(3) sums received by a person as an intermediate resource or a family-type resource otherwise than as comparable remuneration pursuant to a group agreement entered into under the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2) or comparable remuneration determined by the Minister of Health and Social Services pursuant to subparagraph 2 of the third paragraph of section 303 or section 314 of the Act respecting health services and social services (chapter S-4.2), as the case may be;

(4) sums received under the Regulation respecting financial assistance to facilitate the adoption of a child (chapter P-34.1, r. 4) and sums received by a tutor appointed by the court under section 70.1 of the Youth Protection Act (chapter P-34.1) to take in charge a child;

- (5) all the income of a dependent child;
- (6) income from a succession, a trust or a gift devolved to a dependent child before the income can be used for the child's maintenance;
- (7) income that ceases during the month of the application to establish the benefit of the following month;
- (8) interest income;
- (9) dividend income, unless it is paid as remuneration;
- (10) sums received as tax credits;
- (11) allowances received under section 3.1 of the Act respecting the Société d'habitation du Québec (chapter S-8);
- (12) sums paid by the Minister as additional expenses related to participation in an employment-assistance or a social assistance and support measure or program and sums paid by a third person and recognized as such by the Minister;
- (13) sums paid by the Minister as additional expenses related to participation in a specific program or as reimbursement for expenses related to participation in the Aim for Employment Program;
- (14) employment-assistance allowances paid by the Minister and employment-assistance allowances paid by a third party and recognized as such by the Minister, up to \$196 per month per person or, if the person has no spouse but a dependent child, up to \$327 per month;
- (15) support allowances paid by a third party and recognized as such by the Minister, up to \$130 per month per person;
- (16) amounts received under a program of the Minister of Health and Social Services for home care and assistance services;
- (17) amounts received by a person responsible for a foster home under a service contract with the Minister of Public Security to facilitate the social reinsertion of the persons required to reside there;
- (18) periodic payments of support received by a family, up to \$100 per month per dependent child;
- (19) periodic payments of support, if the payments are made as payment for a residence in which the creditor resides and of which the debtor of support is the owner;

(20) payments for a debt if they are made under a disability insurance contract;

(21) the monetary value of property given or services rendered, including in the form of clothes, furniture, meals, food or rent reductions granted by the owner or lessee, if they are given or made without consideration and otherwise than to satisfy a judgment or an obligation arising out of a juridical act.

177.30. For the purposes of considering income, sections 44, 113 to 114.1, 118 to 120 and 122 apply and section 126 applies only in the case of an adult's income.

For the same purposes, the net income from any self-employment are established at an amount corresponding to 40% of the gross income.

177.31. An independent adult or an adult member of the family is deemed to earn the income from employment that would have been received had the adult not taken advantage of the work time reduction measures or leave without pay available under the conditions of employment applicable to the adult, unless that decision was made for a serious reason, in particular because of the state of health of that adult or a member of the family, or if the adult is receiving benefits granted under the Act respecting parental insurance (chapter A-29.011) or section 22 or 23 of the Employment Insurance Act (S.C. 1996, chapter 23).

§4. Month of the application

177.32. For the month of the application, the basic benefit and, if applicable, the amounts referred to in sections 177.25 and 177.26 are established in proportion to the number of remaining days in the month on the date of the application in relation to the number of days in that month, less the income, earnings and other benefits received or to be received during that month regardless of the period for which they are owed.

177.33. Income, earnings or other benefits received during the month of the application is taken into consideration to establish the benefit for the following month, regardless of whether the income is included in establishing the assistance granted for the month of the application.

§5. Payment and increase

177.34. The Aim for Employment benefit is paid monthly, on the first day of the month, except in case of exceptional circumstances. It is paid jointly to the spouses or, if they so request, to one of them.

Special benefits are paid according to the same conditions as if they were granted under a last resort financial assistance program.

177.35. The amounts referred to in section 177.24 are increased on 1 January of each year, based on the adjustment factor established in the first, second and third paragraphs of section 750.2 of the Income Tax Act (chapter I-3) for that year.

If an amount that results from the adjustment provided for in the first paragraph is not a multiple of \$1, it must be rounded to the nearest multiple of \$1 or, if it is equidistant from two such multiples, to the higher thereof.

The Minister is to inform the public of the increase under this section through Part 1 of the *Gazette officielle du Québec* and by such other means as the Minister considers appropriate.

DIVISION II **PARTICIPATION ALLOWANCE**

177.36. The amount of the allowance granted to a participant who fulfils the commitments set out in the labour market entry plan is established weekly on the basis of the type of activities carried out in the course of the plan.

The amount of the allowance is \$60 where the participant has carried out, during a week, the activities related to training or the acquisition of skills set out in the participant's plan. That amount is increased by \$30 if the participant has no spouse and has at least one dependent child.

For the carrying out of any other type of activities, the allowance amount is \$38 for any participant.

177.37. Where a participant is exempt from the obligation to fulfil the commitments set out in his or her labour market entry plan in accordance with section 177.13 the amount of the participation allowance corresponds, for a period of exemption of less than 4 consecutive weeks, to the amount to which the participant would be entitled, depending on the participant's situation, under the second or third paragraph of section 177.36.

For a period of exemption of 4 consecutive weeks or more, the allowance amount is \$30 for any participant.

177.38. The participation allowance is established for a week regardless of the number of days when activities are planned in the course of the carrying out of the labour market entry plan.

177.39. The participation allowance is paid every 2 weeks to participants entitled to it.

177.40. A participant may not simultaneously receive a participation allowance and financial assistance under Title I of the Act. A participant who meets the eligibility requirements for both amounts shall be granted the highest between the two.

CHAPTER V **FAILURE TO FULFIL COMMITMENTS**

177.41. Should the participant fail without valid reason to fulfil one of the commitments set out in the labour market entry plan, the Aim for Employment benefit of the participant or the participant's family is reduced for the month following the month in which the failure is noted or, if that is not possible, for the subsequent month, by

- (1) \$56, in the case of a first failure;
- (2) \$112, in the case of a second failure;
- (3) \$224, in the case of any subsequent failure.

The benefit of an independent adult or family may not be reduced more than once pursuant to the first paragraph during a single month.

177.42. Where a reduction would result in the Aim for Employment benefit being reduced below 50% of the amount to which the independent adult or family would have been entitled without the failure, the reduction imposed is fixed at 50%.”

25. The following heading is inserted before section 178:

“CHAPTER I **GENERAL”.**

26. Section 178 is amended by replacing “in section 164” in the first paragraph by “in sections 164 and 164.1”.

27. Section 187 is amended by replacing the second paragraph by the following:

“Despite the first paragraph,

(1) if the debtor is an independent adult who is sheltered, an independent adult referred to in the second paragraph of section 60, an adult taken in charge by an intermediary resource or a foster home, a woman who is a minor sheltered with her dependent child, an ineligible student's spouse or an independent adult required to reside in an institution, the amount withheld may not exceed \$22 per month;

(2) if the debtor is a participant in the Aim for Employment Program or his or her spouse, the Minister suspends the withholding at the beginning of each month until the end of participation.”

28. Section 189 is amended by adding the following paragraph at the end:

“Despite the first paragraph, if the debtor is a participant in the Aim for Employment Program or his or her spouse, the Minister suspends the withholding at the beginning of each week until the end of participation.”

29. Section 191 is amended by striking out paragraph 2.

30. Section 193 is amended by adding the following after paragraph 4:

“(5) the debtor is a participant in the Aim for Employment Program or the spouse of such participant.”

31. The following is added after section 194:

“CHAPTER II VOLUNTARY DECLARATION PROGRAM

194.1. Where a person is recognized as a voluntary declarant pursuant to section 106.1 of the Act, the following provisions do not apply to the claim made following the person’s declaration:

- (1) the second paragraph of section 114;
- (2) the second paragraph of section 162;
- (3) the third paragraph of section 185;
- (4) subparagraphs 1 and 2 of the first paragraph of section 187;
- (5) subparagraphs 1 and 2 of the first paragraph of section 189;
- (6) subparagraph 1 of the first paragraph of section 194.

For the purposes of section 193, the recoverable amount established following a person’s recognition as a voluntary declarant is not considered to be owed due to a false declaration.

The exceptions in subparagraphs 1 and 2 of the first paragraph do not apply to any period for which a voluntary declarant has already received a claim following a false declaration concerning work income.

194.2. As of the revocation of a person’s recognition as a voluntary declarant, the first and second paragraphs of section 194.1 cease to have effect. The recoverable amount is then established again.”

CHAPTER II TRANSITIONAL AND FINAL

32. Sections 3 and 53, paragraph 15 of 111, paragraph 6 of section 138, and sections 169, 172 and 191 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1), as they read on 31 March 2018, continue to apply, as the case may be, to a person benefiting on that date from financial assistance under the Youth Alternative Program or in respect of the amounts paid under that program.

33. Sections 71 and 72, paragraphs 2, 9 and 27 of section 111 and sections 168 and 176 of the Regulation, as they read on 30 June 2018, continue to apply in respect of the amounts received as Canada child tax benefits, a national child benefit supplement or universal child care benefits as of 1 July 2018.

34. Paragraph 1 of section 3 and sections 11, 16, 17, 21 and 26 of this Regulation have effect as of 1 November 2015.

However, those provisions apply only as of 1 February 2018 to any person who, since 1 November 2015, is or has become a recipient under a last resort financial assistance program or a recipient of dental and pharmaceutical services pursuant to section 48 of the Individual and Family Assistance Regulation and who received income from assets referred to in subparagraph 4 of the first paragraph of section 164 of the Regulation, where such income was taken into consideration to calculate the person’s benefit.

In addition, the second paragraph of section 164.1 of the Individual and Family Assistance Regulation, introduced by section 16 of this Regulation, does not apply to a person who, on 31 October 2015, was a recipient under a last resort financial assistance program or received dental and pharmaceutical services pursuant to section 48 of the Individual and Family Assistance Regulation, as long as the person remains, without interruption, a recipient under such a program or a recipient of such services.

35. Sections 8 and 9, paragraph 2 of section 12 and sections 13, 25 and 31 come into force on 1 December 2017.

36. Sections 1 and 2, paragraph 2 of section 3, sections 4 and 5, paragraph 3 of section 10, paragraph 1 of section 12 and sections 19, 20, 24, 27 to 30 and 32 come into force on 1 April 2018.

37. Sections 6 and 7, paragraphs 1, 2 and 4 of section 10 and sections 14, 15, 18, 22, 23 and 33 come into force on 1 July 2018.

Draft conservation plan

Natural Heritage Conservation Act
(chapter C-61.01)

Réserve de biodiversité projetée d'Opémican — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Minister of Sustainable Development, Environment and the Fight Against Climate Change intends to replace the plan and conservation plan of the Réserve de biodiversité projetée d'Opémican, appearing below, on the expiry of 45 days following this publication.

The replacement of the plan and conservation plan of the Réserve de biodiversité projetée d'Opémican is required following the creation of Parc national d'Opémican in December 2013. The creation of the park protects permanently most of the territory already temporarily protected by the proposed biodiversity reserve. The temporary protection is reduced to prevent the overlapping of two protection statuses. The area of the reserve will decrease from 237.7 km² to 29.5 km².

Further information on the draft conservation plan may be obtained by contacting Marc-André Bouchard, Acting Director, Direction des aires protégées, Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques, édifice Marie-Guyart, 4^e étage, boîte 21, 675, boulevard René-Lévesque Est, Québec (Québec) G1R 5V7; telephone: 418 521-3907, extension 4712; fax: 418 646-6169; email: marc-andre.bouchard@mddelcc.gouv.qc.ca

Any person wishing to comment on the draft conservation plan is requested to submit written comments within the 45-day period to Marc-André Bouchard, at the above contact information.

DAVID HEURTEL,
*Minister of Sustainable Development,
Environment and the
Fight Against Climate Change*

QUÉBEC STRATEGY FOR PROTECTED AREAS



Réserve de biodiversité projetée d'Opémican

Conservation plan



Amended
May 2016

1. Protection status and toponym

The protection status of the territory described below is that of proposed biodiversity reserve, a status governed by the *Natural Heritage Conservation Act* (chapter C-61.01).

The permanent protection status to be granted at the end of the process is that of “biodiversity reserve”, this status also being governed by the *Natural Heritage Conservation Act*.

The territory of the proposed reserve was initially part of a larger area that was set aside toward the creation of a national park. Parc national d’Opémican was created on December 19, 2013 under the *Parks Act* (chapter P-9), but did not include the territory of Réserve de biodiversité projetée d’Opémican. Certain parts that were left out of the national park will thus become a biodiversity reserve.

The provisional toponym remains the same: Réserve de biodiversité projetée d’Opémican. The official toponym will be determined when the territory is given permanent protection status.

2. Plan and description

2.1. Geographical location, boundaries and dimensions

The boundaries and location of Réserve de biodiversité projetée d’Opémican are shown on the map comprising the Appendix. The present conservation plan reduces the proposed reserve created in March 2007 by 208.2 km². With this reduction, the proposed biodiversity reserve covers an area of 29.5 km².

Réserve de biodiversité projetée d’Opémican is located in the administrative region of Abitibi-Témiscamingue, between 46°51’56” and 46°57’49” north latitude and between 78°51’20” and 79°04’40” west longitude. It lies about 50 km to the south of the city of Ville-Marie and 22 km northeast of the city of Témiscaming.

The proposed reserve is on the territory of the regional municipal county (MRC) of Témiscamingue. It consists of two sections: Île McKenzie and a peninsula. Île McKenzie is in the municipality of Laniel while the peninsula is in the unorganized territory of Lacs-du-Témiscamingue.

Along the shores of Lac Kipawa, the boundaries of the reserve lie at an elevation of 270 metres.

2.2. Ecological portrait

Réserve de biodiversité projetée d'Opémican belongs to the Dumoine Plateau natural region, more precisely the Lac Sept Mille mounds physiographic complex.

The relief is that of a complex of till mounds, with rocky outcrops where the topography is particularly steep. The till is thicker in the valleys, thinner on the mounds. The elevation ranges from 270 m on the banks of Lac Kipawa to 383 m on the highest summit.

The territory is located in Grenville geological province in the Canadian Shield, not far from the geological boundary with Superior geological province, referred to as the Grenville Front. Along the Front there are signs of differences in ages and types of rocks. The geological foundation consists almost entirely of metamorphic rocks, primarily quartzofeldspathic gneiss, hornblende gneiss and biotite gneiss, interlayered with bands of hornblende-garnet-biotite paragneiss.

The entire territory of the proposed reserve is in the Rivière des Outaouais watershed. The land drains first into Lac Kipawa, which in turn empties into Lac Témiscamingue.

The territory of the reserve is subject to a continental subarctic climate, subhumid with a long growing season. The average annual daily temperature is 2.8°C. Precipitation is moderate with an annual average of 820 mm. The average annual sunshine is 1853 hours, with a frost-free season of about 120 days.

Réserve de biodiversité projetée d'Opémican is in the bioclimatic domain of maple/yellow birch stands. Its potential vegetation is primarily maple/yellow birch stands and stands of yellow birch (with balsam fir or fir and sugar maple). More rugged areas however are favourable to the presence of white pine stands. Hemlock stands could develop in certain zones, as could also (though in smaller areas) stands of balsam fir/black spruce or balsam fir/cedar. However, due to diameter-limit cutting in parts of the peninsula during the 1980s, the woodlands present include poplar stands and white birch stands. Nonetheless, areas favourable to white pine stands and hemlock stands are indeed populated with these species, whereas maple stands and yellow birch stands are quite rare.

2.3. Land occupation and uses

The proposed reserve has only three land rights: a resort lease, a lease for a temporary shelter and an accommodation lease for an outfitter without exclusive rights.

The proposed reserve partially overlaps three trapping grounds.

3. Activities framework

§ 1. Introduction

Activities carried out within the biodiversity reserve are primarily governed by the provisions of the *Natural Heritage Conservation Act*.

The provisions of the present section set out additional prohibitions beyond those already stipulated in the Act. They also provide a framework for certain permitted activities, to ensure the protection of the natural environment in accordance with the principles of conservation and other management objectives of the reserve. Certain activities are therefore subject to prior authorization by the Minister, and must be carried out in compliance with the conditions set by him.

Under the *Natural Heritage Conservation Act*, the activities prohibited in an area with the status of proposed biodiversity or aquatic reserve are primarily the following:

- mining and gas or oil extraction;
- forest management within the meaning of section 4 of the *Sustainable Forest Development Act* (chapter A-18.1);
- the exploitation of hydraulic resources and any production of energy on a commercial or industrial basis.

Lastly, note that the measures prescribed by the *Natural Heritage Conservation Act* and the present plan are subject to the provisions of the agreements referred to by the *Act Approving the Agreement Concerning James Bay and Northern Québec* (chapter C-67) and by the *Act Approving the Northeastern Québec Agreement* (chapter C-67.1).

§ 2. Prohibitions, prior authorizations and other conditions governing activities in the proposed reserve

§2.1. *Protection of resources and the natural environment*

3.1. Subject to the prohibition in the second paragraph, no person may establish in the proposed reserve any specimens or individuals of a native or non-native species of fauna, including by stocking, unless the person has been authorized by the Minister and complies with the conditions the Minister determines.

No person may stock a watercourse or body of water for aquaculture, commercial fishing or any other commercial purpose.

No person may establish in the proposed reserve a non-native species of flora, unless the person has been authorized by the Minister and complies with the conditions the Minister determines.

Before issuing an authorization under this section, the Minister is to take into consideration, in addition to the characteristics and the number of species involved, the risk of biodiversity imbalance, the importance of conserving the various ecosystems, the needs of the species in the ecosystems, the needs of rehabilitating degraded environments or habitats within the proposed reserve, and the interest in reintroducing certain species that have disappeared.

3.2. No person may use fertilizer or fertilizing material in the proposed reserve. Compost for domestic purposes is permitted if used at least 20 metres from a watercourse or body of water measured from the high-water mark.

The high-water mark means the high-water mark defined in the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains (chapter Q-2, r. 35).

3.3. No person may, unless the person has been authorized by the Minister and carries on the activity in compliance with the conditions the Minister determines,

- (1) intervene in a wetland area, including a marsh, swamp or bog;
- (2) modify the reserve's natural drainage or water regime, including by creating or developing watercourses or bodies of water;
- (3) dig, fill, obstruct or divert a watercourse or body of water;
- (4) install or erect any structure, infrastructure or new works in or on the bed, banks, shores or floodplain of a watercourse or body of water, although no authorization is required for minor works such as a wharf, platform or boathouse erected for private purposes and free of charge under section 2 of the Regulation respecting the water property in the domain of the State (chapter R-13, r. 1);
- (5) carry on any activity other than those referred to in the preceding subparagraphs that is likely to degrade the bed, banks or shores of a body of water or watercourse or directly and substantially affect the quality of the biochemical characteristics of aquatic or riparian environments or wetland areas in the proposed reserve, including by discharging or dumping waste or pollutants into those areas;
- (6) carry out soil development work, including any burial, earthwork, removal or displacement of surface materials or vegetation cover, for any purpose including recreational and tourism purposes such as trail development;
- (7) install or erect any structure, infrastructure or new works;
- (8) reconstruct or demolish an existing structure, infrastructure or works,
- (9) carry on an activity that is likely to severely degrade the soil or a geological formation or damage the vegetation cover, such as stripping, the digging of trenches or excavation work, although no authorization is required for the removal of soapstone by beneficiaries within the meaning of section 1 of the Act respecting the land regime in the James Bay and New Québec territories (chapter R-13.1);
- (10) use a pesticide, although no authorization is required for the use of personal insect repellent;

(11) carry on educational or research-related activities if the activities are likely to significantly damage or disturb the natural environment, in particular because of the nature or size of the samples taken or the invasive character of the method or process used; or

(12) hold a sports event, tournament, rally or similar event if more than 15 persons are likely to participate in the activity and have access to the proposed reserve at the same time; no authorization may be issued by the Minister if the activity involves motor vehicle traffic, unless it has been shown to the Minister that it is impossible to organize the activity elsewhere or that bypassing the proposed reserve is highly unfeasible.

The conditions determined by the Minister for the authorization may pertain to the location of the authorized activity, the methods used, the areas that may be cleared or deforested, the types of material that may be used including on-site materials, and the presence of ancillary works or facilities. The conditions may also include a requirement to ensure periodic follow-up or to report to the Minister, in particular as regards the results obtained from the research to which subparagraph 11 of the first paragraph refers.

3.4. Despite subparagraphs 6, 7, 8 and 9 of the first paragraph of section 3.3, no authorization is required to carry out work referred to in subparagraph 1 of this section when the requirements of subparagraph 2 are met.

(1) The work involves

(a) work to maintain, repair or upgrade an existing structure, infrastructure or works such as a camp, cottage, road or trail, including ancillary facilities such as lookouts or stairs;

(b) the construction or erection of

i. an appurtenance or ancillary facility of a trapping camp, rough shelter, shelter or cottage such as a shed, well, water intake or sanitary facilities; or

ii. a trapping camp, rough shelter, shelter or cottage if such a building was permitted under the right to use or occupy the land but had not been constructed or installed on the effective date of the status as a proposed reserve; or

(c) the demolition or reconstruction of a trapping camp, rough shelter, shelter or cottage, including an appurtenance or ancillary facility such as a shed, well, water intake or sanitary facilities.

(2) The work is carried out in compliance with the following requirements:

(a) the work involves a structure, infrastructure or works permitted within the proposed reserve;

(b) the work is carried out within the area of land or right-of-way subject to the right to use or occupy the land in the proposed reserve, whether the right results from a lease, servitude or other form of title, permit or authorization;

(c) the nature of the work or elements erected by the work will not operate to increase the area of land that may remain deforested beyond the limits permitted under the provisions applicable to the sale, lease and granting of immovable rights under the Act respecting the lands in the domain of the State (chapter T-8.1) and, if applicable, the limits allowed under an authorization for the structure, works or infrastructure; and

(d) the work is carried out in compliance with the conditions of a permit or authorization issued for the work or in connection with the structure, infrastructure or works involved, and in accordance with the laws and regulations that apply.

For the purposes of this section, repair and upgrading work includes work to replace or erect works or facilities to comply with the requirements of an environmental regulation.

3.5. No person may bury, abandon or dispose of waste, snow or other residual materials elsewhere than in waste disposal containers, facilities or sites determined by the Minister or in another place with the authorization of the Minister and in compliance with the conditions the Minister determines.

Despite the first paragraph, an outfitting operation does not require an authorization to use a disposal facility or site in compliance with the Environment Quality Act and its regulations if the outfitting operation was already using the facility or site on the effective date of the protection status as a proposed reserve.

§2.2. Rules of conduct for users

3.6. Every person staying, carrying on an activity or travelling in the proposed reserve is required to maintain the premises in a satisfactory state and before leaving, return the premises to their natural state to the extent possible.

3.7. Every person who makes a campfire must

- (1) first clear an area around the fire site sufficient to prevent the fire from spreading by removing all branches, scrub, dry leaves and other combustible material;
- (2) ensure that the fire is at all times under the immediate supervision of a person on the premises; and
- (3) ensure that the fire is completely extinguished before leaving the premises.

3.8. In the proposed reserve, no person may

- (1) cause any excessive noise;
- (2) behave in a manner that unduly disturbs other persons or interferes with their enjoyment of the proposed reserve; or

- (3) harass wildlife.

For the purposes of subparagraphs 1 and 2 of the first paragraph, behaviour that significantly disturbs other persons and constitutes unusual or abnormal conditions for the carrying on of an activity or for the permitted use of property, a device or an instrument within the proposed reserve is considered excessive or undue.

3.9. No person may enter, carry on an activity or travel in a vehicle in a given sector of the proposed reserve if the signage erected by the Minister restricts access, traffic or certain activities in order to protect the public from a danger or to avoid placing the fauna, flora or other components of the natural environment at risk, unless the person has been authorized by the Minister and complies with the conditions the Minister determines.

3.10. No person may destroy, remove, move or damage any poster, sign, notice or other types of signage posted by the Minister within the proposed reserve.

§2.3. Activities requiring an authorization

3.11. No person may occupy or use the same site in the proposed reserve for a period of more than 90 days in the same year, unless the person has been authorized by the Minister and complies with the conditions the Minister determines.

- (1) For the purposes of the first paragraph,

(a) the occupation or use of a site includes

- i. staying or settling in the proposed reserve, including for vacation purposes;
- ii. installing a camp or shelter in the proposed reserve; and
- iii. installing, burying or leaving property in the proposed reserve, including equipment, any device or a vehicle;

(b) "same site" means any other site within a radius of 1 kilometre from the site.

- (2) Despite the first paragraph, no authorization is required if a person,

(a) on the effective date of the protection status as a proposed reserve, was a party to a lease or had already obtained another form of right or authorization allowing the person to legally occupy the land under the Act respecting the lands in the domain of the State or, if applicable, the Act respecting the conservation and development of wildlife (chapter C-61.1), and whose right to occupy the land is renewed or extended on the same conditions, subject to possible changes in fees;

(b) in accordance with the applicable provisions of law, has entitlement under a sublease, an assignment of a lease or a transfer of a right or authorization referred to in paragraph a, and whose right to occupy the land is renewed or extended on the same conditions, subject to possible changes in fees;
or

(c) elects to acquire land the person legally occupies on the effective date of the protection status as a proposed reserve, pursuant to the Act respecting the lands in the domain of the State.

3.12. (1) No person may carry on forest management activities to meet domestic needs or for the purpose of maintaining biodiversity, unless the person has been authorized by the Minister and carries on the activities in compliance with the conditions the Minister determines.

The conditions determined by the Minister for the authorization may pertain, among other things, to species of trees or shrubs, the size of the stems that may be cut, the quantities authorized and the places where the activities may be carried on.

(2) Despite subsection 1, the authorization of the Minister is not required if a person staying or residing in the proposed reserve collects wood to make a campfire.

An authorization is also not required if a person collects firewood to meet domestic needs in the following cases and on the following conditions:

(a) the wood is collected to supply a trapping camp or a rough shelter permitted within the proposed reserve if

i. the wood is collected by a person in compliance with the conditions set out in the permit for the harvest of firewood for domestic purposes issued by the Minister of Forests, Wildlife and Parks under the Sustainable Forest Development Act (chapter A-18.1);

ii. the quantity of wood collected does not exceed 7 apparent cubic metres per year;

(b) in all other cases if

i. the wood is collected within a sector designated by the Minister of Forests, Wildlife and Parks as a sector for which a permit for the harvest of firewood for domestic purposes under the Sustainable Forest Development Act may be issued, and for which, on the effective date of the protection status as a proposed reserve, a designation as such had already been made by the Minister;

ii. the wood is collected by a person who, on the effective date of the protection status as a proposed reserve or in any of the three preceding years, held a permit for the harvest of firewood for domestic purposes allowing the person to harvest firewood within the proposed reserve;

iii. the wood is collected by a person in compliance with the conditions set out in the permit for the harvest of firewood for domestic purposes issued by the Minister of Forests, Wildlife and Parks under the Sustainable Forest Development Act.

(3) Despite subsection 1, an authorization to carry on a forest management activity is not required if a person authorized by lease to occupy land within the proposed reserve in accordance with this conservation plan carries on the forest management activity for the purpose of

(a) clearing the permitted areas, maintaining them or creating visual openings, or any other similar removal work permitted under the provisions governing the sale, lease and granting of immovable rights under the Act respecting the lands in the domain of the State, including work for access roads, stairs and other trails permitted under those provisions; or

(b) clearing the necessary area for the installation, connection, maintenance, repair, reconstruction or upgrading of facilities, lines or mains for water, sewer, electric power or telecommunications services.

If the work referred to in paragraph *b* of subsection 3 is carried on for or under the responsibility of an enterprise providing any of those services, the work requires the prior authorization of the Minister, other than in the case of the exemptions in sections 3.13 and 3.15.

(4) Despite subsection 1, an authorization to carry on a forest management activity to maintain a sugar bush and harvest maple products for domestic needs is not required if

(a) the activity is carried on by a person who, on the effective date of the protection status as a proposed reserve or in any of the three preceding years, held Sustainable Forest Development Act a sugar bush management permit issued by the Minister of Forests, Wildlife and Parks under the allowing the person to carry on within the proposed reserve the activities associated with operating a sugar bush;

(b) the activity is carried on within a zone for which the permit obtained allowed the carrying on of sugar bush operations on the effective date of the protection status as a proposed reserve or in any of the three preceding years; or

(c) the activity is carried on by a person in compliance with the conditions set out in the sugar bush management permit issued by the Minister of Forests, Wildlife and Parks under the Sustainable Forest Development Act.

§ 2.4. *Authorization exemptions*

3.13. Despite the preceding provisions, an authorization is not required for an activity or other form of intervention within the proposed reserve if urgent action is necessary to prevent harm to the health or safety of persons, or to repair or prevent damage caused by a real or apprehended disaster. The person concerned must, however, immediately inform the Minister of the activity or intervention that has taken place.

3.14. The members of a Native community who, for food, ritual or social purposes, carry on an intervention or an activity within the proposed reserve are exempted from obtaining an authorization.

For greater certainty, the provisions of this conservation plan also apply subject to the authorization exemptions and other provisions in the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1).

3.15. Despite the preceding provisions, the following activities and interventions involving the transmission, distribution or production of electricity carried out by Hydro-Québec (Société) or by any other person for Hydro-Québec do not require the prior authorization of the Minister under this conservation plan:

- (1) any activity or intervention required within the proposed reserve to complete a project for which express authorization had previously been given by the Government and the Minister, or only by the Minister, in accordance with the Environment Quality Act (chapter Q-2), if the activity or intervention is carried out in compliance with the authorizations issued;
- (2) any activity or intervention necessary for the preparation and presentation of a pre-project report for a project requiring an authorization under the Environment Quality Act;
- (3) any activity or intervention relating to a project requiring the prior authorization of the Minister under the Environment Quality Act if the activity or intervention is in response to a request for a clarification or for additional information made by the Minister to the Société, and the activity or intervention is carried out in conformity with the request; and
- (4) any activity or intervention by the Société, if the conditions for the carrying out of the activity or intervention have been determined in an agreement between the Minister and the Société and the activity or intervention is carried out in compliance with those conditions.

The Société is to keep the Minister informed of the various activities or interventions referred to in this section it proposes to carry out before the work is begun in the reserve.

For the purposes of this section, the activities and interventions of the Société include but are not restricted to pre-project studies, analysis work or field research, work required to study and ascertain the impact of electric power transmission and distribution line corridors and rights-of-way, geological or geophysical surveys and survey lines, and the opening and maintenance of roads required for the purpose of access, construction or equipment movement incidental to the work.

§2.5. General provisions

3.16. Every person who applies to the Minister for an individual authorization or an authorization for a group or a number of persons must provide all information or documents requested by the Minister for the examination of the application.

3.17. The Minister's authorization, which is general or for a group, may be communicated for the benefit of the persons concerned by any appropriate means including a posted notice or appropriate signage at the reception centre or any other location within the proposed reserve that is readily accessible to the public. The Minister may also provide a copy to any person concerned.

§ 3. Activities governed by other laws

Certain activities that could potentially be practised in the proposed reserve are also governed by other applicable legislative and regulatory provisions, and some require a permit or authorization or the payment of certain fees. Certain activities could be prohibited or limited under other laws or regulations applicable on the territory of the proposed reserve.

Within proposed reserves, a particular legal framework may govern permitted activities under the following categories:

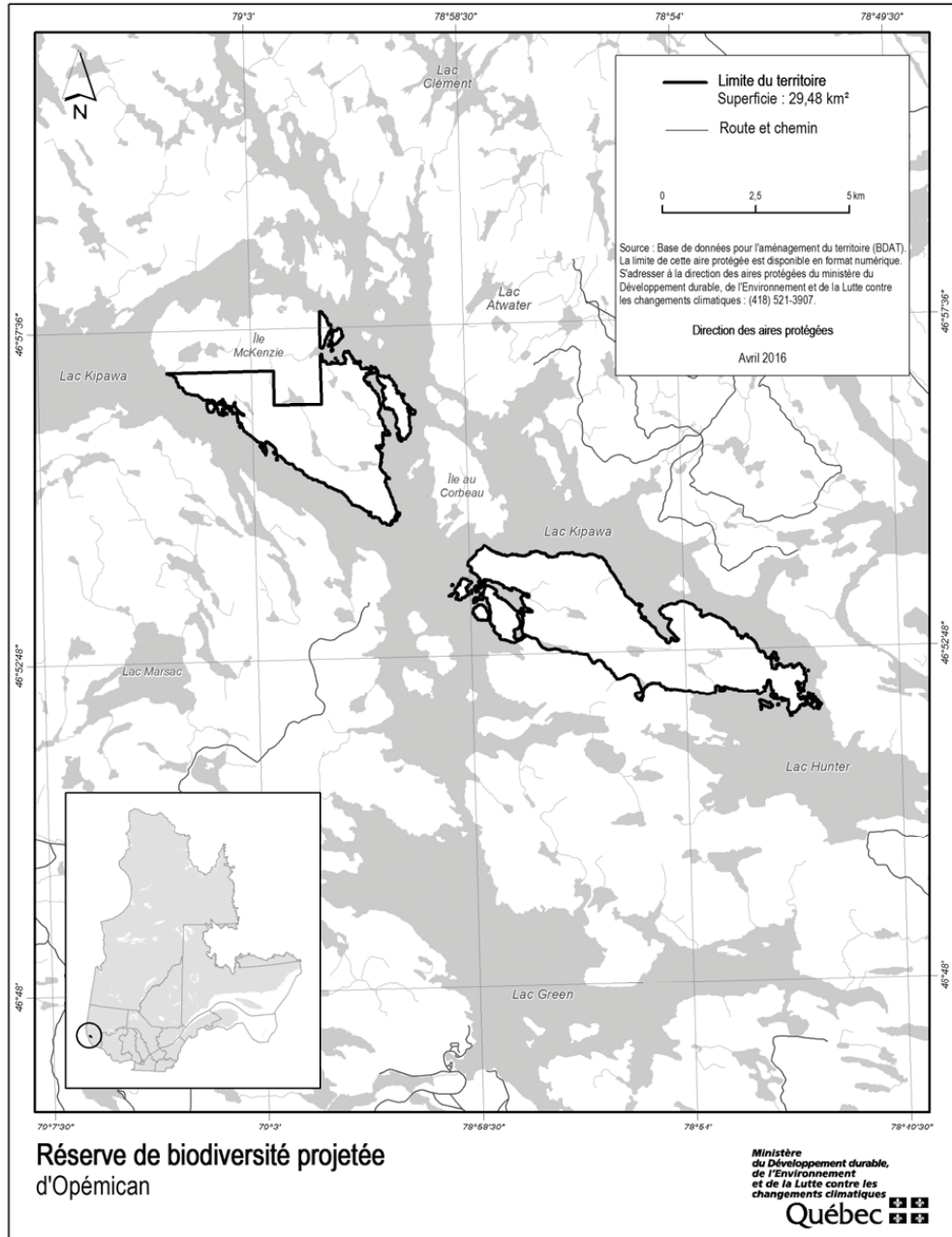
- Protection of the environment: measures set out in particular by the Environment Quality Act (chapter Q-2) and its regulations;
- Plant species designated as threatened or vulnerable: measures prohibiting the harvesting of such species under the Act respecting threatened or vulnerable species (chapter E-12.01);
- Exploitation and conservation of wildlife resources: measures stipulated by the Act respecting the Conservation and Development of Wildlife (chapter C-61.1) and its regulations, including provisions related to threatened or vulnerable wildlife species, outfitters and beaver reserves, and measures in the applicable federal laws and regulations, including the legislation and regulations on fisheries; and in northern regions, particular measures stipulated by the Act Respecting Hunting and Fishing Rights in the James Bay and New Québec Territories (chapter D-13.1);
- Archeological research and discoveries: measures set out in particular by the Cultural Heritage Act (chapter P-9.002);
- Access and property rights related to the domain of the State: measures set out in particular by the Act Respecting the Lands in the Domain of the State (chapter T-8.1) and the Watercourses Act (chapter R-13), and in northern regions, by the Act Respecting the Land Regime in the James Bay and New Québec Territories (chapter R-13.1);
- Travel: measures stipulated by the Act Respecting the Lands in the Domain of the State (chapter T-8.1) and by the regulations on motor vehicle travel in fragile environments, under the *Environment Quality Act*;
- Construction and development standards: regulatory measures adopted by local and regional municipal authorities in accordance with the applicable laws.

4. Responsibilities of the Minister of Sustainable Development, Environment and the Fight against Climate Change

The Minister of Sustainable Development, Environment and the Fight against Climate Change is responsible for the conservation and management of Réserve de biodiversité projetée d'Opémican. Among other things, the Minister sees to the control and supervision of activities that take place there. In his management, the Minister enjoys the collaboration and participation of other government representatives that have specific responsibilities in or adjacent to the territory, including the Minister of Energy and Natural Resources and the Minister of Forests, Wildlife and Parks. In performing their functions they will take into account the protection desired for these natural environments and the protection status they are now granted.

Appendix

Map of Réserve de biodiversité projetée d'Opémican



Draft Regulation

Supplemental Pension Plans Act
(chapter R-15.1)

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

Supplemental pension plans — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting supplemental pension plans, appearing below, may be submitted to the Government for approval on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to follow up on various measures concerning the funding of pension plans made by the Act to amend the Supplemental Pension Plans Act mainly with respect to the funding of defined benefit pension plans (2015, chapter 29). The measures concern mainly:

— the contents of the report on the actuarial valuation report of a pension plan and the various statements provided for under the Supplemental Pension Plans Act (chapter R-15.1);

— the requirements for the funding policies for defined benefit pension plans;

— the requirements that a plan's annuity purchasing policy must meet, the funding requirements for settling benefits under the policy and the method for calculating and making a special annuity purchasing payment;

— letters of credit;

— the rules concerning the transfer of benefits between spouses and the seizure of benefits;

— the specific conditions regarding variable benefits;

— the required fees.

The draft Regulation does not have a negative impact on businesses, particularly on small businesses.

Further information may be obtained from Mr. Patrick Provost, Retraite Québec, Place de la Cité, 2600, boulevard Laurier, 5^e étage, Québec (Québec) G1V 4T3 (telephone: 418 643-8282; fax: 418 643-7421; email: patrick.provost@retraitequebec.gouv.qc.ca).

Any person wishing to comment on the draft Regulation is asked to send his or her comments in writing before the expiry of the 45-day period mentioned above to Mr. Michel Després, President and Chief Executive Officer of Retraite Québec, Place de la Cité, 2600, boulevard Laurier, 5^e étage, Québec (Québec) G1V 4T3. Comments will be forwarded by Retraite Québec to the Minister of Finance, who is responsible for the application of the Supplemental Pension Plans Act (chapter R-15.1).

CARLOS LEITÃO,
Minister of Finance

Regulation to amend the Regulation respecting supplemental pension plans

Supplemental Pension Plans Act
(chapter R-15.1, s. 244, 1st par., subpars. 1, 2, 2.1, 3.1.1, 7, 8, 8.0.3, 8.0.4, 8.5, 10.1 and 14)

An Act to amend the Supplemental Pension Plans Act mainly with respect to the funding of defined benefit pension plans (2015, chapter 29, s. 76)

1. The Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) is amended by inserting “, notices” in the heading of Division I after “registration”;

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

“§1. *Application for registration*”.

3. The Regulation is amended by inserting, after section 3, the following heading:

“§2. *Notices*”.

4. Sections 4 to 11. are replaced by the following:

“§3. *Actuarial valuation report*

General provisions

4. Any actuarial valuation report referred to in section 120 of the Act must contain the following information:

(1) the name of the plan and the number assigned to it by Retraite Québec;

(2) the date of the actuarial valuation;

(3) the name of the signatory, the signatory's professional title, the name and address of the signatory's office and the date of signing.

Unless otherwise indicated, the provisions of this sub-division are applied using a funding basis.

Complete actuarial valuation

5. The report on a complete actuarial valuation shall contain the information and statements of the actuary provided for in Section 3260 of the Standards of Practice of the Canadian Institute of Actuaries, those provided for under sections 6 to 9, under sections 10 to 11.1 where applicable, and under section 11.3, as well as the following information:

(1) the number of active members apportioned, if applicable, according to whether their benefits are accumulated under defined benefit provisions or money purchase provisions within the meaning of section 965.0.1 of the Taxation Act (chapter I-3) or both types of provisions, the number of non-active members to whom no pension is being paid and the number of the other non-active members and beneficiaries whose benefits are covered by the actuarial valuation;

(2) a summary of the provisions of the plan that must be taken into account for the purposes of the valuation, including those bearing on contributions, normal retirement age, conditions to be met to be entitled to an early pension, the pension indexation formula, assumptions used in accordance with the second paragraph of section 61 of the Act and the refunds and benefits payable under the pension plan;

(3) the value of the plan's assets, and the actuarial assumptions and methods used to determine that value;

(4) the value of the plan's liabilities distributed among the group of active members of the plan, the group of non-active members to whom no pension is paid and the group of the other non-active members and beneficiaries, and the actuarial assumptions and methods used to determine the value;

(5) the plan's funding ratio.

6. The report must also contain the following financial information:

(1) the current service contribution projected for the fiscal year or the part of the fiscal year immediately following the actuarial valuation;

(2) the portion of the current service contribution that constitutes the stabilization provision referred to in section 128 of the Act;

(3) the rule used to determine the current service contribution for the fiscal year or the part of the fiscal year referred to in subparagraph 1 and for the two subsequent fiscal years;

(4) the amounts to be paid respectively by the employer and by the members for each fiscal year or part of a fiscal year referred to in subparagraph 3 and, for each amount in the case of a defined benefit plan for which certain provisions are identical to those of a defined contribution plan, the share that must be paid for those provisions and the share that must be paid for the defined benefit provisions;

(5) where the members contribute to amortization payments, the types of amortization payments to which they contribute, the portion for which they are responsible, and the amount, hourly rate or rate of the remuneration that must be paid for the purpose;

(6) the employer contribution under the plan, where it is greater than the contribution provided for in section 39 of the Act;

(7) a description of the contribution adjustments resulting from the application of the third paragraph of section 41 of the Act;

(8) the total amount of the letters of credit and the amount taken into account in the assets of the pension plan on a funding basis and on a solvency basis;

(9) amounts recorded pursuant to section 42.2 of the Act.

In the case of a pension plan to which Chapter X.2 of the Act applies, the report must also include a certification of the actuary that the negotiated contributions are sufficient or a mention by the actuary that the contributions are insufficient.

7. The report must contain, with regard to the stabilization provision, the following information:

(1) the target level of the stabilization provision, established in accordance with Division VI.2;

(2) the list of the categories of investments provided for in the investment policy of the plan that is in force at the date of the actuarial valuation;

(3) the target of the investment policy for each category of investment along with the acceptable deviation from its target;

(4) the percentage of the assets allocated to fixed-income securities, within the meaning of section 60.8, and to variable-yield investments;

(5) the duration of each category of investment provided for in the investment policy, determined in accordance with the second paragraph of section 60.9;

(6) the duration of the assets, determined in accordance with the first paragraph of section 60.9;

(7) the duration of the liabilities;

(8) the proportion of assets of the plan allocated to each category of investment provided for in the investment policy.

8. The report must contain, for each type of funding deficiency referred to in section 130 of the Act, the following information:

(1) the date of its determination as well as the date of the end of the period provided for its amortization;

(2) the monthly payments related to amortization payments to be made until the end of that period and their present value.

The report must also contain a description of the amendments made pursuant to section 135 of the Act to improvement unfunded actuarial liabilities indicated in the most recent report on an actuarial valuation of the plan.

9. The report must also contain the following information, determined on a solvency basis:

(1) the value of the plan's assets, and the actuarial assumptions and methods used to determine those values;

(2) the value of the plan's liabilities distributed among the group of active members of the plan, the group of non-active members to whom no pension is paid and the group of the other non-active members and beneficiaries, and the actuarial assumptions and methods used to determine the value;

(3) the degree of solvency of the plan;

(4) the estimated amount of the administration costs referred to in the first paragraph of section 141 of the Act;

(5) where the plan provides for obligations to which the last sentence of the first paragraph of section 142.1 of the Act applies:

(a) a description of the obligations;

(b) the scenario used by the actuary to determine the plan's liabilities and, where that scenario results in liabilities that are less than the value of the obligations arising from the plan assuming that the plan is terminated at the valuation date in such circumstances that the benefits accrued by the members must be estimated at their maximum value, the maximum value;

(6) the description of the approach used to estimate the premium referred to in section 142.3 of the Act.

10. Where the actuarial valuation considers for the first time an amendment to the plan that has an impact on the plan's funding, the report must also contain a summary of the amendment, the date on which the amendment occurred, and its effective date.

If additional obligations arise due to the amendment, the report must also contain the following information:

(1) the value of the additional obligations as well as the value of the target level of the stabilization provision with regard to the obligations;

(2) the special improvement payment determined pursuant to section 139 of the Act, where applicable;

(3) the amount of surplus assets that may be appropriated to the payment of the value of the additional obligations;

(4) the value, determined on a solvency basis, of the additional obligations.

Where the amendment has the effect of reducing the plan's obligations, the report must indicate the value of the reduction of the liabilities on a funding basis and on a solvency basis.

The report must also indicate the effect of the amendment, where applicable, on each piece of information required under sections 5 to 9.

In the case of a plan referred to in Chapter X.2 of the Act, the report must include a certification of the actuary that the negotiated contributions are sufficient even taking into account any additional obligations arising from the amendment, or a statement by the actuary that the contributions are insufficient.

11. Where the valuation is required under subparagraph 3 of the first paragraph of section 118 of the Act, the report must also contain the following information:

(1) for the sole purpose of gaging the effect of the purchase of annuities on plan funding, the information required under sections 5 to 9 without taking into account the purchase of annuities;

(2) a summary of the provisions of the plan's annuity purchasing policy taken into account for the purposes of the actuarial valuation, including the circumstances under which annuities are purchased and the selection criteria for the pensions affected by the purchase;

(3) the number of members and beneficiaries in the group affected by the purchase of annuities and a description of the main characteristics of that group;

(4) the characteristics of the annuities purchased from the insurer with the mention, where the first paragraph of section 61.0.8 is applied, that the pension committee has confirmed that it obtained the written consent of the members and beneficiaries;

(5) the amount of the premium required by the insurer or the fact that the annuities were paid by subrogating the members and beneficiaries in the rights of the pension fund, as the case may be;

(6) the amount of the special annuity purchasing payment required under section 61.0.2;

(7) the information required under sections 5 to 9 adjusted to take into account the purchase of annuities.

In order to take into account the purchase of annuities for the purpose of subparagraph 7 of the first paragraph, it must be assumed that the benefits were paid at the date of the valuation and the assets of the plan must, at that date, be increased by the special annuity purchasing payment required under section 61.0.2, if applicable.

11.1. In the case of a valuation referred to in subparagraph 5 of the first paragraph of section 118 of the Act, the report must include the maximum amount of the surplus assets that can be used, established in accordance with section 146.7 of the Act. It must also include the amount of the surplus assets that are expected to be used and the conditions for their allocation in accordance with section 146.8 and, where applicable, section 146.9 of the Act.

Partial actuarial valuation

11.2. The report on a partial actuarial valuation must contain the following information:

(1) the financial information mentioned in the first paragraph of section 6;

(2) the target level of the stabilization provision determined in accordance with Division VI.2.

Where the actuarial valuation considers for the first time an amendment to the plan that has an impact on the plan's funding, the report must also contain

(1) any adjustment made to the rule referred to in subparagraph 3 of the first paragraph of section 6 that is related to the fiscal year immediately following the actuarial valuation, to take into account the amendment;

(2) the information referred to in the first paragraph of section 8 that is related to each improvement unfunded actuarial liability determined in accordance with section 134 of the Act;

(3) the information referred to in section 10 but not including the information pertaining to section 8, accompanied with the actuary's certification that, on a funding basis, the value of the additional obligations arising from the amendment was determined using the same actuarial assumptions and methods as those used during the most recent complete actuarial valuation of the plan, unless those assumptions and methods are not appropriate to the nature of the amendment.

Where a valuation is referred to in subparagraph 3 of the first paragraph of section 118 of the Act, the report must also contain:

(1) for the sole purpose of gaging the effect of the purchase of annuities on plan funding, the information required under the first paragraph established without taking into account the purchase of annuities;

(2) the information referred to in section 8 and in subparagraphs 2 to 6 of the first paragraph of section 11;

(3) for the sole purpose of determining whether a special annuity purchasing payment must be paid in accordance with section 61.0.2, the degree of solvency of the plan as at the of the valuation, established without taking into account the purchase of annuities;

(4) the degree of funding of the plan as at the date of the valuation, established without taking into account the purchase of annuities;

(5) the degree of funding and the degree of solvency of the plan established taking into account the purchase of annuities in accordance with the second paragraph of section 11;

(6) the effect of the purchase of annuities on each piece of information required under the first paragraph, determined in accordance with the second paragraph of section 11.

Where the valuation is referred to under subparagraph 5 of the first paragraph of section 118 of the Act, the report must also contain the information required under section 11.1, accompanied with the certification referred to in section 146.7 of the Act.

Special measures

11.3. A report relating to an actuarial valuation of the plan at a date that is prior to 1 January 2019 must include, where the measures provided for under section 318.4 of the Act are used:

(1) the amount of the employer amortization payments determined in accordance with the Act as it read on 31 December 2015, taking into account any instruction referred to in the third paragraph of that section;

(2) the sum of the employer amortization payments and employer current service stabilization contribution determined in accordance with the rules set forth in the Act as of 1 January 2016;

(3) the proportion of the difference between the amounts provided for under paragraphs 2 and 1 that is required for the fiscal year;

(4) the portion of the stabilization amortization payment that can be paid using a letter of credit.”

5. Section 14 is amended

(1) by inserting, in the fourth paragraph after “to produce”, “the notice required under section 119.1 of the Act.”;

(2) by inserting, after “section 120 of the Act” in the fourth paragraph, “, barring the report on the actuarial valuation referred to in subparagraph 1 of the first paragraph of section 118 of the Act.”;

(3) by striking out, in the fourth paragraph, “ended on the date of the actuarial valuation”.

6. Section 15.0.0.2 is amended by replacing, in the table in paragraph 2, “Dominion Bond Rating Service” with “DBRS”.

7. Section 15.0.0.4 is amended

(1) by replacing paragraph 2 with the following:

“(2) the following conditions are met:

(a) the report on the last actuarial valuation of the plan shows that, on a funding basis, the assets, alone or increased by the amount by which the letter of credit exceeds the amount taken into account pursuant to section 122.2 of the Act, are greater than the liabilities of the plan increased by the value of the target level of the stabilization provision plus five percentage points;

(b) the report on the last actuarial valuation of the plan or, if the notice referred to in section 119.1 is more recent and shows a degree of solvency that is less than the one established in the actuarial valuation, the notice showing that, on a solvency basis, the assets of the plan, alone or increased by the amount by which the letter of credit exceeds the amount taken into account pursuant to section 122.2 of the Act, are greater than 105% of the liabilities of the plan.”;

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

“The assets and liabilities of the plan must be adjusted to take into account the use of any surplus assets since the last actuarial valuation of the plan or any expected use thereof until the next actuarial valuation, as well as any expected payment of benefits during the fiscal year of the plan in accordance with the plan’s annuity purchasing policy.”

8. Section 15.0.0.5 is replaced by:

15.0.0.5. Where the amount of the letters of credit exceeds the maximum amount that can be taken into account pursuant to section 122.2 of the Act, the reduction provided for in subparagraph 2 of the first paragraph of section 15.0.0.4 may not be greater than the lesser of the following amounts:

(1) the lesser of:

(a) the amount by which the letters of credit exceed the maximum on a funding basis;

(b) the amount by which the letters of credit exceed the maximum on a solvency basis;

(2) the amount by which, on a funding basis, the total assets of the plan and the surplus amount of the letters of credit established in accordance with subparagraph *a* of subparagraph 1 of the first paragraph exceed the liabilities of the plan plus the value of the target level of the stabilization provision increased by five percentage points;

(3) the amount by which, on a solvency basis, the total assets of the plan and the surplus amount of the letters of credit established in accordance with subparagraph *b* of subparagraph 1 of the first paragraph exceed 105% of the liabilities of the plan.

The amounts referred to in subparagraph *b* of subparagraph 1 and subparagraph 3 of the first paragraph are established using the most recent notice referred to in section 119.1 of the Act where it is more recent than the latest report on the actuarial valuation of the plan and contains a certification that the degree of solvency is less than the one established in the actuarial valuation.”

9. Section 15.0.0.6 is amended by replacing the first and second paragraphs with the following:

“**15.0.0.6.** Where the plan’s assets alone exceed the amounts determined in accordance with subparagraphs *a* and *b* of subparagraph 2 of the first paragraph section 15.0.0.4, the reduction provided for under subparagraph 2 cannot be greater than the lesser of the two excess amounts.

10. Section 15.0.0.7 is amended:

(1) by replacing “under the third paragraph of section 123” with “under section 122.2”;

(2) by inserting “funding basis and a” after “assets determined on a”;

(3) by replacing “paragraph 2” with “subparagraph 2 of the first paragraph” where it occurs.

11. Division II.0.1, which contains sections 15.0.1 to 15.0.3, is revoked.

12. Section 15.3 is amended:

(1) by adding, at the end of the first paragraph, the following sentence: “The pension committee shall keep a record of that amount as well as the adjustments made thereto in accordance with the fourth paragraph.”;

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

“The amount referred to in the first paragraph must be adjusted to take into account any change to the normal pension occurring or taking effect after the date on which the early benefit is paid and which would have had an impact on the value of the member’s benefits at that date. Where the change has an effect on the amount of the normal pension, that amount must be adjusted in a proportion equal to the one that applies to the amount of the normal pension determined as at the date of the payment. Where the change affects a condition or a characteristic of the normal pension, the condition or characteristic thus modified must be applied to the portion of the pension that corresponds to the amount referred to in the first paragraph.”

13. The Regulation is amended by inserting, after section 15.4, the following division:

“DIVISION II.3 VARIABLE BENEFITS

15.5. Where a pension plan provides for the payment, as a life income, of the variable benefits referred to in section 90.1 of the Act, the following rules apply:

(1) for each fiscal year, the member or his spouse sets the income to be received as variable benefits;

(2) the maximum income paid is set in accordance with sections 20 and 20.1, which apply with the necessary modifications, and with schedules 0.6 and 0.7.

15.6. Where a pension plan provides for the payment of variable benefits as a temporary income, the following rules apply, according to the age of the member or his spouse at the end of the year preceding the one concerned by the payment:

(1) where he is at least 55 years of age but less than 65 years of age, the conditions set out under sections 19.1, 20.3, 20.4, 21 and 22.2, along with schedules 0.4, 0.8 and 0.9, apply with the necessary modifications;

(2) where the member is less than 55 years of age, the conditions set out under sections 19.2, 20.5, 21 and 22.2, along with schedules 0.5 and 0.9.1, apply with the necessary modifications.

15.7. The minimum income paid as variable benefits during a fiscal year is the one prescribed under subsection 5 of section 8506 of the Income Tax Regulations (C.R.C., c. 945), enacted by the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

15.8. The pension committee shall, at the beginning of each year, provide the member with a statement that indicates the information provided for in the first paragraph of section 24, with the necessary modifications.

Where the plan provides for the payment of a temporary income and the member is at least age 55 or will reach that age during the fiscal year, the pension committee shall also accompany the statement with a copy of the declarations that are prescribed in schedules 0.4 and 0.8, with the necessary modifications.”.

14. Section 20 is amended by replacing “or”, in the description of “C” and after “a life income fund” with “, from a supplemental pension plan that offers the variable benefits referred to in Division II.3 or from”.

15. Section 20.3 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3” after “of the purchaser,” in the description of “C”.

16. Section 20.4 is amended by inserting, after “of the purchaser,” in subparagraph 2 of the second paragraph “from a supplemental pension plan that offers the variable benefits referred to in Division II.3”.

17. Section 20.5 is amended by adding “or from a supplemental pension plan that offers the variable benefits referred to in Division II.3” in the first paragraph and after “from another life income fund”.

18. Section 22.2 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3” after “from a life income fund of a given purchaser,”.

19. Section 24 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3”

(1) after “of the purchaser,” in subparagraph 2 of the first paragraph;

(2) after “of the purchaser,” in subparagraph 7 of the first paragraph.

20. Section 24.1 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3,” after “of the purchaser” in the first paragraph and in paragraph 1.

21. Section 33 is amended by striking out “, and benefits relative to the additional pension benefit provided for in section 60.1 of the Act” at the end of the definition of “pension benefits”.

22. Section 36.1 is amended by striking out subparagraph 3 of the second paragraph.

23. Section 37 is amended by replacing the fourth paragraph with the following:

“However, in the case of a member who has not received the payment of a benefit provided for under Subdivision 0.1 of Division III of Chapter VI of the Act and whose benefits correspond to a deferred pension to which the member would be entitled if the member terminated active membership on the valuation date, the value of the benefits related to excess member contributions, with accrued interest, in excess of the limit set in section 60 of the Act is established assuming that, with respect to the member’s recognized service related to the period during which that section applied with regard to the member, the value of the pension referred to in subparagraph 1 of the first paragraph of that section is established according to the formula provided for in the third paragraph.”.

24. Section 39 of the Regulation is amended by inserting “or in section 16.2 of this Regulation” after each occurrence of “section 69.1 of the Act” in subparagraphs *a* and *b* of subparagraph 1 and in subparagraph 2 of the first paragraph.

25. Section 50 of the Regulation is amended by inserting after “where the spouse does not have benefits under the plan,” in subparagraph *b* of subparagraph 2 of the first paragraph “and only with regard to capital benefits,”.

26. Section 52 is revoked.

27. Section 54 is amended:

(1) by replacing “execution” in the first sentence of the first paragraph with “valuation for the purpose”;

(2) by replacing “paid to the spouse or transferred to the spouse’s account” in the first paragraph with “granted to the spouse”;

(3) by adding, at the end of the last sentence of the first paragraph, “as well as the adjustments made thereto in accordance with the second paragraph of section 55”;

(4) by replacing “execution” in the second paragraph with “valuation for the purpose”;

(5) by striking out “, if the plan so provides,” in the third paragraph;

(6) by replacing, in the third paragraph, “an index of rate provided for in the plan” with “the index or rate provided for under the plan, if applicable”.

28. The Regulation is amended by inserting, after section 54, the following:

“**54.1.** Where, for the purpose of the partition or transfer of pension benefits, the value of the benefits of the member is determined taking into account the degree of solvency of the plan as at the date of the valuation, the amount referred to in section 54 is established using the sum granted to the spouse divided by that degree of solvency.”.

29. Section 55 is amended:

(1) by replacing the first bullet point of subparagraph 2 of the first paragraph with the following:

“- any retirement, disability or replacement pension being paid to the member at the date of valuation for the purpose of the partition or transfer of pension benefits is reduced, after having been, where required, re-determined under section 89.1 of the Act, by the proportion represented by the sum granted to the spouse over the value of the benefits of the member at the date of the valuation;”;

(2) by replacing, in the second bullet point of subparagraph 2 of the first paragraph, “execution of the partition or transfer” with “date of the valuation for the purpose of partition or the transfer of benefits”;

(3) by inserting, after “section 69.1 of the Act” in the third bullet point of subparagraph 2 of the first paragraph, “or in section 16.2”;

(4) by replacing, in the third bullet point of subparagraph 2 of the first paragraph “by the value of the pension of which the amount is referred to in section 54” by “by the amount referred to in section 54 or the value thereof”;

(5) by inserting, after the first paragraph, the following:

“For the purposes of subparagraph 2 of the first paragraph, the amount referred to in section 54 must be adjusted to take into account any change to the normal pension made after the date of the valuation that would have had an effect on the value of the benefits of the member at that date. Where the change has an effect on the amount of the normal pension, the amount referred to in section 54 must be adjusted in a proportion equal to the one that applies to the amount of the normal pension determined at the date it is valued. Where the change affects a condition or a characteristic of the normal pension, the condition or characteristic thus modified must be applied to the portion of the pension that corresponds to the amount referred to in section 54.

Furthermore, where pension amounts have been received between the date of the valuation for the purpose of the partition or transfer and the date of its execution, the pension paid on the latter date must be reduced in proportion to the accrued value of the amounts received in excess of the value of the pension paid, those values having been determined using the assumptions provided for under the second paragraph of section 37.”.

30. Section 56.0.2 of the Regulation is replaced with:

“**56.0.2.** The value of the benefits accrued by the member is determined in accordance with sections 36 to 37.1 at the date of the declaration referred to in article 711 of the Code of Civil Procedure (chapter C-25.01).”.

31. Section 56.0.3 is amended

(1) by replacing, in the first paragraph, “that, determined according to the value of the benefits attributed to the spouse, would have been paid to the member by the plan for that pension” with “that corresponds to the proportion that the value of the benefits attributed to the spouse represents of the value of the benefits of the member”;

(2) by adding, at the end of the first paragraph, “as well as the adjustments made thereto in accordance with the second paragraph of section 56.0.6”;

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

“Where, for the purpose of the seizure of benefits, the value of the benefits of the member is determined taking into account the degree of solvency of the plan at the date on which the seizure is effected, the amount referred to in the first paragraph is determined using the value of the benefits granted to the spouse divided by that degree of solvency.”.

32. Section 56.0.6 is amended by inserting, after the first paragraph, the following:

“For the purposes of subparagraph 2 of the first paragraph, the amount referred to in section 56.0.3 must be adjusted, in accordance with the rules provided for under the second paragraph of section 55, to take into account any change to the normal pension made after the date the seizure is effected that would have had an effect on the value of the benefits of the member at that date.”.

33. Section 57 is amended:

(1) by replacing “member contributions” in subparagraph 10 of the first paragraph with “member’s current service contributions and amortization payments”;

(2) by replacing “benefits that the member would have been able to transfer” in subparagraph 1 of the second paragraph with “member’s benefits”;

(3) by inserting, after subparagraph 1 of the second paragraph, the following:

“(1.1) the value referred to in subparagraph 1, adjusted in proportion to the plan’s degree of solvency or as provided for in the plan text, that the member would have been able to transfer, accompanied with the mention provided for in subparagraph 1;

(1.2) a mention that the value of the member’s benefits that may be transferred will be calculated using the most recent degree of solvency of the plan and determined on the date of payment in accordance with the most recent actuarial valuation of the plan or, if it is more recent, the notice referred to under section 119.1 of the Act;

(1.3) with regard to the payment of residual benefits, a mention of the rules provided for under sections 143 to 146 of the Act or, where applicable, the rules set out in the plan text;”;

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

“(2.1) with regard to the time limits applicable for exercising a right to transfer, a mention of the rules established under the second paragraph of section 99 of the Act or, where applicable, the rules set out in the plan text;”.

34. Section 58 is amended

(1) by striking out subparagraph *f* of paragraph 4;

(2) by striking out subparagraph *e* of paragraph 5;

(3) by striking out subparagraph *c* of paragraph 8;

(4) by replacing paragraph 9 with the following:

“(9) the most recent degree of solvency of the plan that applies according to the plan and determined, at the date of the statement, using the most recent actuarial valuation of the plan or, if it is more recent, the notice referred to under section 119.1 of the Act;

(9.1) a mention that the degree of solvency may vary between the date of the statement and the date on which the payment is made;

(9.2) with regard to the payment of the balance of the benefits, a mention of the rules provided for under sections 143 to 146 of the Act or, where applicable, the rules set out in the plan text;

(9.3) with regard to the time limits applicable for exercising a right to transfer, a mention of the rules established under the second paragraph of section 99 of the Act or, where applicable, the rules set out in the plan text;”;

(5) by adding, after paragraph 10, the following subparagraph:

“(11) the mention that the plan has an annuity purchasing policy.”.

35. Section 59 is amended:

(1) by striking out subparagraph *f* of subparagraph 4 of the first paragraph;

(2) by replacing subparagraph 5 of the first paragraph with the following:

“(5) where the value of the member’s benefits has been paid only in part, a mention of the rules provided for under sections 143 to 146 of the Act or set out in the plan text with regard to the payment of the balance of the benefits and a mention of each year in which a payment will be made, where applicable”;

(6) where final payment of a portion of the member’s benefits has been made in accordance with the plan’s annuity purchasing policy:

(*a*) the name and contact information of the insurer from which the portion of the annuity was purchased, along with the number of the insurance contract and the date on which the agreement was made with the insurer;

(*b*) the amount of the portion of the annuity initially purchased from the insurer and, where in accordance with the second paragraph of section 61.0.7 the characteristics of the pension differ from those of the pension payable under the plan, its characteristics;

(*c*) the amount of the portion of the pension paid under the plan;

(*d*) a mention of the rules set out under section 182.2 of the Act.”;

(3) by replacing “benefits that may be transferred” in subparagraph 1 of the second paragraph with “member’s benefits”;

(4) by inserting, after subparagraph 1 of the second paragraph, the following:

“(1.1) the value referred to in subparagraph 1, adjusted in proportion to the plan’s degree of solvency or in accordance with the provisions of the plan, that may be transferred, accompanied with the mention provided for in subparagraph 1;

(1.2) the most recent degree of solvency that applies according to the plan and determined, at the date of the statement, using most recent actuarial valuation of the plan or, if it is more recent, the notice referred to under section 119.1 of the Act;

(1.3) a mention that the degree of solvency may vary between the date of the statement and the date on which the payment is made;

(1.4) a mention that the value of the member’s benefits that may be transferred will be calculated using the most recent degree of solvency that applies according to the plan and determined on the date of payment using the most recent actuarial valuation of the plan or, if it is more recent, the notice referred to under section 119.1 of the Act;

(1.5) with regard to the payment of the balance of the benefits, a mention of the rules provided for under sections 143 to 146 of the Act or, where applicable, the rules set out in the plan text;

(1.6) with regard to the time limits applicable for exercising a right to transfer, a mention of the rules established under the second paragraph of section 99 of the Act or, where applicable, the rules set out in the plan text;”

36. Section 59.0.1 is amended by inserting, after paragraph 5, the following:

“(5.1) where final payment of a portion of the member’s benefits has been made in accordance with the plan’s annuity purchasing policy, the information provided for in subparagraph 6 of the first paragraph of section 59;”

37. Section 59.0.2 is amended:

(1) by replacing subparagraph 1 of the first paragraph with the following:

“(1) the degree of funding of the pension plan determined at the date of the most recent complete actuarial valuation of the plan and the degree of solvency of the plan determined at the date of the most recent actuarial valuation of the plan or, if it is more recent, at the date the notice referred to under section 119.1 of the Act;”;

(2) by inserting, after subparagraph 1 of the first paragraph, the following:

“(1.1) the target level of the stabilization provision of the plan determined at the date of the most recent actuarial valuation of the plan;”;

(3) by replacing “member contributions” in subparagraph 4 of the first paragraph with “member’s current service contributions and amortization payments;”;

(4) by inserting, after subparagraph 4 of the first paragraph, the following:

“(4.1) the amounts recorded in accordance with section 42.2 of the Act;”;

(5) by replacing subparagraph 5 of the first paragraph with the following:

“(5) the portion of the surplus assets used during the fiscal year in accordance with section 146.8 and, as the case may be, section 146.9 of the Act, including how they were appropriated.”;

(6) by replacing “there of used” in the second paragraph with “thereof used to pay additional obligations arising from an amendment to the plan and”.

38. Section 60 is amended

(1) by inserting, after paragraph 4, the following:

“(4.1) the funding policy of the plan;

(4.2) the recovery plans of a pension plan to which Chapter X.2 of the Act applies;”;

(2) by inserting, after paragraph 7.1, the following:

“(7.2) the annuity purchasing policy of the plan;”.

39. Division VI.1, which contains sections 60.1 to 60.5, is revoked.

40. The Regulation is amended by inserting, after section 60.11, the following division:

“DIVISION VI.3 FUNDING POLICY

60.12. The funding policy provided for under section 142.5 of the Act must

(1) indicate that its purpose is to establish the principles related to plan funding that must guide the pension committee in the performance of its duties;

(2) describe the main characteristics of the employer and the market trends observed in the employer’s sector that could affect plan funding;

(3) describe the type of pension plan, its main provisions and the demographic characteristics that could affect plan funding;

(4) describe the funding objectives of the pension plan with regard to variations in and the level of contributions and benefits;

(5) identify the main risks related to funding of the pension plan and the employer’s and active members’ level of tolerance thereto.

60.13. The funding policy may also provide specifications with regard to any question related to the pension plan’s investment goals, particularly with regard to the determination of the value of the liabilities and the determination of the value of the assets for, among other things, the smoothing of assets, for the use of an implicit margin, and for the circumstances giving rise to the reduction of a letter of credit, with regard to the frequency of actuarial valuations not referred to under section 118 of the Act, and with regard to the measures that could be used to quantify and manage the risks related to plan funding.”

41. The Regulation is amended by inserting, after section 61, the following divisions:

“DIVISION VII.0.1 ANNUITY PURCHASING POLICY

§1. Funding with regard to the annuity purchasing policy

61.0.1. The funding requirements provided for in this subdivision apply to the payment of benefits according to the annuity purchasing policy referred to in section 142.4 of the Act.

61.0.2. Where the actuarial valuation as at the date of the agreement with the insurer shows that the degree of solvency of the plan, established without taking into account the premium required by the insurer, is less than 100%, a special annuity purchasing payment must be paid

into the pension fund to maintain the degree of solvency of the plan at the level established before the purchase of the annuities.

Where the degree of solvency is greater than or equal to 100%, the payment of benefits must not cause the degree of solvency of the plan to be less than 100%. Otherwise, a special annuity purchasing payment must be paid into the pension fund to maintain the degree of solvency at 100%.

61.0.3. In order for benefits to be paid under the annuity purchasing policy, the employer must consent in writing to pay into the pension fund the special annuity purchasing payment required under section 61.0.2.

61.0.4. The special annuity purchasing payment is payable in full as of the date following the date of the actuarial valuation referred to in subparagraph 3 of the first paragraph of section 118 of the Act.

61.0.5. The annuities purchased directly from an insurer in respect of service credited under a pension plan, but not pursuant to the annuity purchasing policy of the plan, may be paid in accordance with the annuity purchasing policy of the pension plan by subrogating the member or beneficiary of the annuity in the rights of the pension fund as regards the contract entered into with the insurer.

§2. Annuity purchasing policy

61.0.6. This subdivision determines the requirements for a plan’s annuity purchasing policy established in application of section 182.1 of the Act.

61.0.7. The annuity purchased from an insurer must have the same characteristics as the pension payable under the pension plan.

However, if no annuity of the type to which the member or beneficiary is entitled is available on the market due to its nature, in order to have an insurer guarantee the pension, the characteristics of the annuity that make it unavailable on the market may be replaced by similar characteristics that do not entail such a result.

The annuity thus modified must, on the date of the agreement with the insurer, be of a value equal to that of the pension to which the member or beneficiary is entitled under the plan. These values must be established on the basis of the actuarial assumptions referred to in section 61 of the Act.

61.0.8. In the case referred to in the second paragraph of section 61.0.7, for the purchase of the annuity of a member or beneficiary to be considered final payment of his benefits, the member or beneficiary must, within 30 days of the date on which the notice provided for in the second paragraph is sent, consent in writing to the replacement of the characteristics of his pension.

The member or beneficiary must be informed in a notice of the name and contact information of the insurer, of the amount and characteristics of the annuity offered in lieu of those of the pension payable under the plan and the effects that replacing the characteristics of the annuity has on the benefits accrued under the plan. A consent form must be enclosed with the notice.

61.0.9. Where the spouse of the annuity holder is entitled, on the holder's death, to the pension referred to in section 87 of the Act, the contract with the insurer must provide that the spouse of the holder ceases to be entitled to such benefits in any situation referred to under section 89 of the Act, unless the holder has sent the notice provided for under section 89 of the Act to the pension committee or a similar notice to the insurer.

Furthermore, the contract with the insurer must provide that the holder of the annuity may, if his spouse is no longer entitled to benefits in accordance with the first paragraph, require that his annuity be replaced by another, under the conditions provided for in paragraph 7 of section 30.

For the purposes of the first paragraph, the holder of the annuity is a member of a pension plan whose benefits were paid in accordance with the annuity purchasing policy.

61.0.10. The annuity purchasing policy must indicate

- (1) that it has been established by the person or body who may amend the pension plan;
- (2) the rules regarding its revision;
- (3) the frequency at which and the circumstances under which annuity purchases may be made from an insurer;
- (4) whether the benefits of members and beneficiaries may be paid in part and the special conditions that apply to such a payment;
- (5) the funding requirements referred to in section 61.0.2 for maintaining the degree of solvency of the plan and for making the special annuity purchasing payment to the pension fund;
- (6) the obligation to obtain the written consent of the employer with regard to making the special annuity purchasing payment in accordance with section 61.0.2;
- (7) the criteria for selecting the annuities to be purchased from an insurer;

(8) the requirements referred to in sections 61.0.7 and 61.0.8 regarding the characteristics that the annuity purchased from an insurer must have and the conditions under which the characteristics of the pension may be replaced, in particular regarding the written consent of the member or beneficiary with regard to replacing the characteristics of his pension;

(9) the information that must be provided to each member and beneficiary regarding the purchase of his annuity, such as the amount and the characteristics of the annuity purchased, the name and contact information of the insurer and the rules provided for in section 182.2 of the Act;

(10) the process and the criteria for choosing the insurer;

(11) the effective date of the annuity purchasing policy.

DIVISION VII.0.2 **SUBJECTS ON THE AGENDA OF THE** **ANNUAL MEETING**

61.0.11. The following subjects must be on the agenda of the annual meeting:

- (1) the main risks related to plan funding identified in the funding policy;
- (2) the measures taken, in the course of a fiscal year of the plan, to manage the main risks related to the plan's funding;
- (3) in the case of a pension plan that has adopted an annuity purchasing policy:
 - (a) since the previous annual meeting, the number of annuities purchased and the premium required by the insurer for each annuity purchased;
 - (b) the criteria for choosing the annuities and the insurer;
 - (c) for each purchase of annuities since the previous annual meeting, the degree of solvency of the plan before and after the purchase and, if applicable, the amount of the special annuity purchasing payment related to the purchase;
 - (d) a summary of the plan's financial situation on a funding basis and on a solvency basis before the purchase of the annuities with a mention of the plan's degree of solvency;

(e) the main effects of the purchase of annuities on the plan's financial situation particularly with regard to the employer contributions and member contributions and the value of the assets and liabilities of the plan on a funding basis and a solvency basis;

(f) an overview of the main changes made to the annuity funding policy since the previous annual meeting.”

42. Section 61.1 is amended

(1) by replacing “The notice provided for in section 196” with “The notice provided for in the third paragraph of section 196”;

(2) by replacing paragraphs 5 to 7 with the following:

“(5) where the effects of the provisions are not identical, the provisions of the concerned plans regarding the appropriation of surplus assets during the existence of the plan;

(6) where the effects of the provisions are not identical and those of the absorbing plan are not more advantageous than those of the absorbed plan, the provisions of the concerned plans regarding the allocation of the surplus assets determined on plan termination;

(7) where *Retraite Québec* authorizes the merger, the mention that only the provisions of the absorbing plan will apply with respect to the appropriation of surplus assets during the existence of the plan and the allocation of surplus assets on plan termination in respect of the members and beneficiaries of the absorbed plan who are affected by the merger;”;

(3) by replacing, in paragraph 8, “the second paragraph of section 230.4” with “the third paragraph of section 146.4”.

43. Section 62 is amended by inserting, after “withdrawal” in subparagraph 2 of the first paragraph, “, the reason for the withdrawal”.

44. Section 64 is amended

(1) by replacing “230.0.1” in the introductory part of subparagraph 5 of the first paragraph and in subparagraph *a* of subparagraph 5 with “230.1”;

(2) by replacing subparagraph 8 of the first paragraph with the following:

“(8) in the case of a plan to which Chapter X of the Act applies, the ratio of the value of the assets to the value of the liabilities determined in accordance with section 212.1 of the Act, each value being reduced in accordance with section 122.1 of the Act;”;

(3) by inserting, after subparagraph 8.1, the following:

“(8.2) where the plan has surplus assets:

(a) the plan's surplus assets at the date of termination and at the latest date at which its value is known;

(b) the amounts recorded in accordance with section 42.2 of the Act;

(c) a summary of the provisions of the plan related to the allocation of any surplus assets in case of plan termination;

(d) a description of the allocation of surplus assets in accordance with section 230.2 of the Act and with the plan provisions;

(e) the name of each employer who is party to the plan and, for each of them, the surplus assets allocated to the group of benefits connected to each, the portion of the surplus assets granted to each at the dates referred to in subparagraph *a* and the proportion that such portion represents at the same dates with respect to the total surplus assets of the plan;

(8.3) where all or a portion of the surplus assets is granted to persons referred to in section 182.2, 240.2, 308.3 or 310.1 of the Act, the actuarial assumptions and methods used to determine the presumed value of their benefits for the purposes of determining their share of the surplus assets;”

(8.4) where a portion of the surplus assets is granted to the members or beneficiaries:

(a) their names;

(b) the share that each of them would have received had the surplus assets been allocated at the date of termination;

(c) an estimate of the share that each will receive, determined at the latest date referred to in subparagraph *a* of subparagraph 8.2;

(d) the methods for payment of the surplus assets thus allocated;”.

45. Section 65 is amended

(1) by inserting “in subparagraph 8.2 and” before “in paragraphs” in paragraph 4 and by replacing “paragraphs” with “subparagraphs”;

(2) by replacing paragraph 5 with the following:

“(5) where the surplus assets of the plan are allocated in whole or in part to the members and beneficiaries in application of section 230.2 of the Act:

(a) an estimate of the portion of the surplus assets that is allocated to the member or beneficiary at the date of termination;

(b) the proportion of the surplus assets that is allocated to the member or beneficiary at the date of termination.”.

46. Sections 66 to 67.3 are revoked.

47. The Regulation is amended by adding, after section 78, the following:

“**79.** The statements referred to in section 112 of the Act with respect to a fiscal year ending before 31 December 2017 may be made in accordance with the provisions of this Regulation in effect on (*insert the date preceding the day on which this Regulation comes into force*).

80. The provisions of Division II.0.1 and those of sections 33, 36.1 and 37, which are relative to the additional pension benefit, continue to apply to pension plans that have maintained such a benefit established in accordance with the provisions of section 60.1 of the Act in effect on 31 December 2015. Those provisions also apply to the valuation of the benefits of a member prior to 1 January 2016. Furthermore, section 60 of the Act must be applied taking into account subparagraph 7 of the second paragraph as it read prior to the latter date.

The statements referred to in sections 58 and 59 must include the information related to the additional pension benefit.”

81. The amounts, pensions or sums determined before (*insert the date of the first day of the third month following the date of publication of this Regulation*) in accordance with the provisions of sections 54, 55, 56.0.3 and 56.0.6 must be re-determined to take into account any amendment made to or having an effect on the normal pension after the date on which the benefits are valued for the purpose of their partition, transfer or seizure but not before 1 January 2014, and that would have had an effect on the value of the benefits of the member at the date of the valuation or the seizure.

The provisions of this Regulation apply for such purpose by substituting the date on which the partition or transfer is executed for the date of the valuation for the purpose of partition or the transfer.”.

48. Schedule 0.3 of the Regulation is amended by inserting, after “temporary pensions” in paragraph 2 “, variable benefits”.

49. Schedule 0.4 of the Regulation is amended by inserting, after “temporary pensions” in paragraph 2 “and variable benefits”.

50. Schedule 0.5 of the Regulation is amended by inserting, after paragraph 3 and before the date and signature, the following:

“(4) that a total of \$_____ has been paid to me during the current year under a supplemental pension plan offering variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6), and that the said total included \$_____ that was paid to me in the form of a temporary income.”.

51. Schedule 0.8 of the Regulation is amended by inserting, after “life income funds” in paragraph 2, “, the supplemental pension plans of which I am a member and that offer the variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6)”.

52. Schedule 0.9 of the Regulation is amended by inserting “, from a supplemental pension plan that offers the variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6)” after “by a contract”.

53. Schedule 0.9.1 of the Regulation is amended by inserting “or from a supplemental pension plan that offers the variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6)” after “contract” in paragraph 2.

54. The funding policy must be established according to the requirements provided for in section 60.12 no later than (*insert the date following by 12 months the date of coming into force of this Regulation*).

55. The provisions regarding the transfer or seizure of benefits apply to transfers and seizure executed as of (*insert the date of the first day of the third month following the date of publication of this Regulation*).

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

Notices

Notice

Cultural Heritage Act
(chapter P-9.002)

Recommendation of the Minister of Culture and Communications and Minister responsible for the Protection and Promotion of the French Language concerning the declaration of the Arvida heritage site

Take notice, in accordance with section 59 of the Cultural Heritage Act (chapter P-9.002), of the recommendation of the Minister of Culture and Communications and Minister responsible for the Protection and Promotion of the French Language, Mr. Luc Fortin, made to the Government to declare the Arvida heritage site under section 58 of the Act for the following reasons:

— the knowledge, protection, enhancement and transmission of the territory of the Arvida heritage site is in the public interest by reason of its heritage value in terms of history, urban development, landscape, architecture and technology;

— the heritage site corresponds to a sector of the former Ville d'Arvida, founded by the Aluminium Company of Canada and its president, Arthur Vining Davis, erected as a municipality in 1926, then developed in keeping with the original plans of the architect Harry Beardslee Brainerd and the engineer Hjalmar Ejnar Skougor, amended by Harold R. Wake, engineer of the company;

— that sector bespeaks the important period of economic and industrial development that took place in several regions of Québec, in particular the Saguenay–Lac-Saint-Jean region, during the first decades of the 20th century;

— that sector was associated to the most important place of production of aluminium in the world between the Second World War and the seventies, which earned Arvida the nickname of world aluminium capital;

— that sector is a particularly good avant-gardist example of a planned single-industry town that includes, in particular, residential, institutional and commercial sectors;

— that sector has several features typical of the urban utopias of its time, which are still present today, such as the green wedge and the parks integrated into the urban fabric, the hierarchical arterial system and the civil centre around which a built environment essentially composed of pavilions unfurls;

— that sector forms a homogenous landscape whose picturesque effect is due to a layout that enhances the topography of the site, an abundant revegetation and the evenness of the land parcel system and of the built environment;

— that sector can be distinguished by the numerous models of buildings used, mainly inspired by the architecture of the United States and traditional Québec architecture, and whose local character expresses itself in particular by the use of some aluminium components;

— the construction in 135 days of the first 270 houses in that sector is a remarkable technical feat and an innovative example of serial building carried out by rationalizing the processes used.

The territory of the Arvida heritage site covered by this recommendation is located in Ville de Saguenay, Chicoutimi land division, and its perimeter may be more precisely described as follows:

— starting from point 1 corresponding to the north-eastern corner of lot 2 289 639 of the cadastre of Québec;

— thence along the eastern and northeastern limits of lot 2 289 639 (manoir du Saguenay) to point 2 corresponding to the eastern corner of lot 2 289 639;

— thence along the northern limit of lot 2 289 574 and the southern limit of lot 2 289 575 and the western and southern limits of lot 2 289 579 to point 3 corresponding to the southeastern corner of lot 2 289 579;

— thence crossing rue Castner to point 4, which is the meeting point of lots 2 294 315 (rue Castner), 2 289 613 and 2 289 590;

— thence along the northern and northeastern limits of lot 2 289 590 to point 5, which is the meeting point of lots 2 289 613, 2 289 590 and 2 289 610;

— thence along the northwestern and southwestern limits of lot 2 289 610, the northwestern and western limits of lot 2 289 592, the western and southern limits of lot 2 289 604, the southwestern limit of lot 2 289 606, the southwestern and southeastern limits of lot 2 289 607, the southwestern limit of lot 2 289 608, the northwestern and southwestern limits of lot 2 289 602, the southwestern limit of lot 2 289 603, the northwestern, southwestern and southeastern limits of lot 2 289 617 and the southwestern limit of lots 2 289 618, 2 289 619, 2 289 615 and 2 289 616 to point 6, which is the meeting point of lots 2 289 616, 2 289 614 and 2 294 321 (northwestern right-of-way of rue Regnault);

— thence crossing rue Regnault to the southeast to point 7, which is the meeting point of the western corner of lot 2 289 694 and the northern corner of lot 2 294 320 (rue Maxwell);

— thence southwesterly and along the southeastern right-of-way of rue Regnault (lot 2 294 321) to point 8, corresponding to the western corner of lot 2 289 714;

— thence along the southwestern limit of lot 2 289 714, the northwestern and southwestern limits of lot 2 289 716 and the southwestern limit of lots 2 289 718 to 2 289 722, crossing rue Foucault to the western point of lot 2 289 803 and along the southwestern limits of lots 2 289 803, 2 289 805, 2 289 807, 2 289 808, 2 289 809, 2 289 813, 2 289 811 and 2 289 812 to point 9, which is the meeting point of lots 2 289 810, 2 289 812 and 2 294 305 (rue Berthier);

— thence crossing rue Berthier, in a southeasterly direction to point 10, which is the meeting point of the southeastern corner of lot 2 294 305 (rue Berthier) and lot 2 289 886;

— thence along the northern and western limits of lot 2 289 886, the southern limit of lots 2 289 886, 2 289 896, 2 289 898, 2 289 899, 2 289 904 and 2 289 905 to point 11, which is the meeting point of lots 2 289 902 and 4 778 051;

— thence along the eastern limit of lot 2 289 902 to point 12, which is the intersection of lots 2 289 902, 4 778 051 and 2 481 749 (boulevard du Saguenay);

— thence along the northern limit of lots 2 481 749 and 2 294 312, to point 13, which is the meeting point of lots 2 481 750, 2 294 313 (boulevard du Saguenay) and 2 294 312 (rue Lavoisier);

— thence along the northeastern, northern and eastern limits of lot 2 294 312 (rue Lavoisier) to point 14, which is the meeting point of the southeastern corner of lot 2 294 312 (rue Lavoisier) and lot 2 288 990;

— thence along the southern and southeastern limits of lot 2 294 300 (rue Moritz) to point 15, which is the meeting point of lots 2 294 300 (rue Moritz), 2 288 989 and 2 481 739 (boulevard Mellon);

— thence along the western, southern and northern limits of lot 2 288 989 to point 16, which is the meeting point of lots 2 290 614, 2 288 989 and 2 288 990;

— thence along the eastern limit of lots 2 290 614, 2 290 615, 2 290 616 and 2 290 613 to point 17, which is the meeting point of lots 2 290 613, 4 349 253 and 2 288 990;

— thence along the northern limit of lot 4 349 253 to point 18, which is the meeting point of lots 2 290 613, 2 294 267 and 4 349 253;

— thence along the western limit of lot 4 349 253 to point 19, which is the meeting point of lots 2 294 267 and 4 349 253;

— thence crossing lots 4 349 253 (railway) and 2 294 261 (railway) along the eastern edge of boulevard Mellon to point 20, which is the intersection of lots 2 293 664, 2 294 261 and 2 294 269;

— thence along the western limit of lot 2 293 664 to point 21, which is the meeting point of lots 2 293 664 and 2 294 269 (boulevard Mellon);

— thence crossing lot 2 294 269 (rue De La Salle) to point 22, which is the intersection of lot 2 294 269 with the imaginary extension of the eastern right-of-way of lot 2 851 692 (boulevard Mellon);

— thence crossing boulevard Mellon along the southern limit of lot 2 294 269 to point 23, which is the meeting point of lots 2 802 084, 4 378 919, 2 294 269 and 2 851 692;

— thence along the southern limit of lot 4 378 919 to point 24, which is the meeting point of lots 2 294 268 (rue de Neuville), 4 378 919 and 2 802 084;

— thence crossing rue de Neuville to point 25, which is the meeting point of lots 2 293 858, 5 839 173 and 2 294 268 (rue de Neuville);

— thence along the northern and western limits of lot 2 293 858, the northern limit of lots 2 293 856, 3 649 126 and 2 293 853, the northern and western limits of lot 2 293 852 and the northern limit of lots 2 293 851, 2 293 850, 2 293 849, 2 293 847, 2 293 846 and 2 293 845 to point 26, which is the meeting point of lots 2 293 845, 5 839 173 and 2 293 842;

— thence along the eastern limit of lot 2 293 842 to point 27, which is the meeting point of lots 2 293 842 and 5 839 173;

— thence crossing lots 2 293 842, 2 294 261 (railway), 2 294 260 and 4 349 252 to point 28, which is the intersection of lots 4 708 636, 4 349 248 and 4 349 252;

— thence along the eastern limit of lot 4 708 636 to point 29, which is the meeting point of lots 2 294 165 and 4 349 248;

— thence crossing lot 2 294 165 (rue Deschênes) to point 30, which is the intersection of lots 2 290 651, 2 290 652 and 2 294 165 (rue Deschênes);

— thence along the eastern and northern limits of lot 2 290 651, the northwestern limit of lot 2 290 650, the northern and western limits of lot 2 290 648 and the northern limit of lot 2 294 165 (rue Deschênes) to point 31, which is the meeting point of lots 2 481 734, 2 294 165, 2 290 640 and 4 325 311;

— thence along the eastern and northern limits of lot 2 290 640, the northeastern limit of lot 4 325 310, the southeastern and northeastern limits of lot 4 325 309, the northeastern and northwestern limits of lot 2 290 639, the northern limit of lot 4 325 307, the eastern limit of lot 2 290 632, the eastern and southern limits of lot 2 290 634 to point 32, which is the meeting point of lots 2 290 634, 4 064 739 and 4 325 311;

— thence along the northern limit of lot 2 290 634, the eastern limit of lot 2 290 633 and the southern limit of lot 2 290 635 to point 33, which is the meeting point of lots 2 290 635, 4 064 739 and 4 325 311;

— thence along the eastern limit of lots 2 290 635 and 2 290 636 and the northern limit of lot 2 290 636 to point 34, which is the meeting point of lots 2 290 636, 2 290 637 and 4 325 311;

— thence along the northeastern limit of lot 2 290 636 and the southeastern and eastern limits of lot 2 290 631 to point 35, which is the meeting point of lots 2 290 631, 2 290 637 and 4 325 311;

— thence along the eastern, northern and western limits of lot 2 290 631, the northeastern limit of lot 2 290 628 and the eastern limit of lots 2 290 624, 2 290 645 and 2 290 646 to point 36, which is the meeting point of lots 2 290 646, 2 290 647 and 4 325 311;

— thence along the eastern limit of lot 2 290 646 and across lot 2 290 647 to point 37, which is the intersection of lots 2 290 832, 2 290 647 and 4 303 409;

— thence along the eastern and northeastern limits of lot 2 290 832, the eastern and northern limits of lot 2 290 831, the northeastern limit of lot 2 290 824, the eastern limit of lots 2 290 821 and 2 290 829, the southern, eastern and northern limits of lot 2 290 833, the eastern limit of lot 2 290 827, the northeastern limit of lot 2 290 826, the eastern and northeastern limits of lots 5 443 338 and the northeastern limit of lot 5 443 337 to point 38, which is the meeting point of lots 5 443 337, 2 481 745 (boulevard du Saguenay), 2 481 746 (boulevard du Saguenay) and 4 303 409;

— thence, crossing boulevard du Saguenay to the north, along the southeastern and eastern limits of lot 2 481 745 (boulevard du Saguenay) to point 39, which is the intersection of lots 2 481 745, 2 481 746 and 4 900 594;

— thence along the northern limit of lot 2 481 745 to point 40, which is the meeting point of lots 2 481 745, 4 900 594 and 2 289 018;

— thence along the northeastern and eastern limits of lot 2 289 018 to point 41, which is the meeting point of lots 2 289 018, 2 289 021 and 4 900 594;

— thence along the southeastern and eastern limits of lot 2 289 021 to point 42, which is the meeting point of lots 2 289 021, 2 289 025 and 4 900 594;

— thence along the southern and southwestern limits of lot 2 289 025 to point 43, which is the meeting point of lots 4 900 594, 2 290 217 and 2 289 025;

— thence along the southern limit of lot 2 290 025 to point 44, which is the intersection of lots 2 290 217, 2 294 314 (rue La Traverse) and 2 289 025;

— thence along the eastern limit of lot 2 289 025 to point 45, which is the intersection of lots 2 290 664, 2 289 025, 2 294 314 (rue La Traverse) and 2 294 188 (rue de Normandie);

— thence crossing lot 2 294 188 (rue de Normandie) and along the southern limits of lots 2 290 675 and 2 290 676 to point 46, which is the intersection of lots 2 290 676, 2 290 678 and 2 294 314 (rue La Traverse);

— thence along the eastern and northern limits of lot 2 290 676, the eastern limit of lots 2 290 674 and 2 290 665, the southern and eastern limits of lot 2 290 670, the eastern and northern limits of lot 3 599 716 and the eastern limit of lots 2 290 668 and 2 290 669 to point 47, which is the intersection of lots 2 290 669, 3 811 626 and 3 811 625;

— thence along the southern and eastern limits of lot 3 811 625 and the eastern limit of lots 5 172 578 and 5 172 577 to point 48, which is the intersection of lots 5 172 577, 4 570 419 and 2 289 639 (manoir du Saguenay);

— thence along the southeastern and southern limits of lot 4 570 419 to starting point 1.

The whole as shown by a red contour on a plan prepared at Ville de Saguenay by Jacques Normand, land surveyor, dated 19 April 2017 and bearing number 5658 of his minutes.

Public consultations will be held by the Conseil du patrimoine culturel du Québec.

On the expiry of at least 120 days from this publication, the recommendation will be submitted to the Government and, should an order be made to declare the territory a heritage site, the order will take effect on the date of publication of this notice in the *Gazette officielle du Québec*.

Signed in Québec, 22 June 2017

LUC FORTIN
The ministre

103035

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Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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