

Gazette officielle du Québec

(English Edition)

Part 2

Laws and
Regulations

Volume 127

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1995
No. 5

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Gazette officielle du Québec

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Volume 127
1st February 1995
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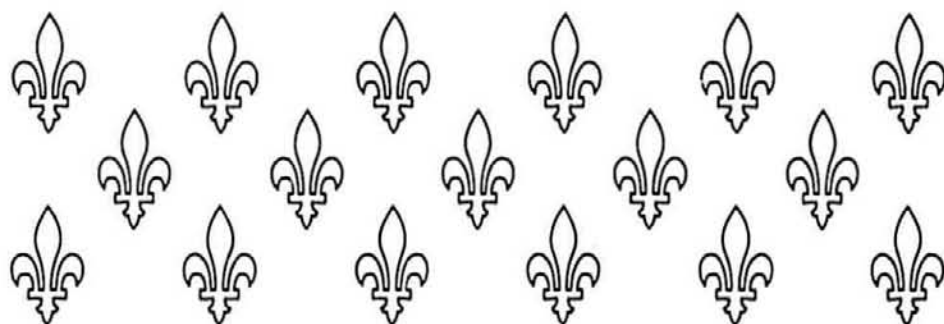
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NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 47
(1994, chapter 47)

An Act to amend the Mining Duties Act

Introduced 13 December 1994
Passage in principle 20 December 1994
Passage 21 December 1994
Assented to 21 December 1994

Québec Official Publisher
1994

EXPLANATORY NOTES

This bill amends the Mining Duties Act to give effect to the Budget Speech delivered on 12 May 1994. The measures introduced pertain, in particular, to

- the 100% accelerated capital cost depreciation for property used regularly in mining operation;*
- the deductibility of expenses financed by flow-through shares issued in favour of a corporation;*
- replacement of the 33 1/3% investment allowance by an additional 50% allowance for expenses incurred in respect of certain exploration work;*
- the introduction of provisions pertaining to the rollover of fiscal accounts in the case of amalgamations or transfers of assets between related persons;*
- the inalienability and unseizability of any sum due as a refund under the Act;*
- the limiting of the credit on duties refundable for losses to exploration, mineral deposit evaluation and mine development expenses only;*
- abolition of the 15% minimum of annual profit applicable in connection with the processing allowance and the taking into consideration of that allowance in the case of an annual loss;*
- abolition of the \$90 000 annual credit on duties and of the credit on duties for losses;*
- harmonization of the method of calculation of interest and interest rates with the method applied under the Taxation Act;*
- the reduction of the tax rate on annual profit to 12%.*

The bill also proposes additional measures intended to safeguard the confidentiality of information and allow the conclusion of reciprocity agreements with other administrative bodies responsible for the levy of duties, royalties or taxes.

Lastly, the bill contains concordance amendments and transitional provisions.

ACT AMENDED BY THIS BILL:

- Mining Duties Act (R.S.Q., chapter D-15).

Bill 47

An Act to amend the Mining Duties Act

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

I. Section 1 of the Mining Duties Act (R.S.Q., chapter D-15) is replaced by the following section:

"1. In this Act,

"amalgamation" means a merger of several corporations, hereinafter called "predecessor corporations", which are replaced to form one corporate entity hereinafter referred to as the "new corporation", which is formed otherwise than by the acquisition of property of another corporation or by the distribution of property of another corporation being wound up;

"assessment" means an assessment, a reassessment or an additional assessment;

"concentration" means any processing of ore or mine tailings to separate a mineral substance from its gangue and obtain a concentrate;

"exploration" means all surface work performed for the research and identification of mineral substances in Québec, until a mineral deposit has been delimited, if the work consists in

- (1) geological surveys;
- (2) ground or airborne geophysical surveys;
- (3) photogeological analyses;
- (4) geochemical or biogeochemical surveys;
- (5) soil stripping;

(6) trenching;

(7) sampling and analyses;

(8) diamond drilling, percussion drilling or reverse circulation drilling;

(9) any other surface work essential to the research and identification of a mineral deposit;

"government assistance" means any direct or indirect assistance from a government, municipality or other public body, whether as a subsidy, premium, forgivable loan, tax deduction, or as any other form of assistance other than assistance excluded by regulation of the Government;

"mine" means an industrial complex situated in Québec, the object of which is the extraction and processing of mineral substances, and which may include an ore processing mill, a laboratory and various infrastructures such as port and rail facilities, and a camp;

"mine development" means all work subsequent to mineral deposit evaluation work, the purpose of which is to bring into production an orebody situated in Québec, if the work consists in

(1) open pit stripping of overburden and waste rock above an orebody;

(2) shaft sinking, the excavation of ramps, drifts and raises and other related mine development works, except work performed to make such openings in a mineralized zone, or giving access to a mineralized zone if the total length of the opening is less than 20 metres;

"mineral deposit" means a quantity of mineral substance having known physical limits;

"mineral deposit evaluation" means all work, other than work performed pursuant to a decision to bring an orebody into production, the object of which is the technical and economic evaluation of a mineral deposit for the purpose of identifying an orebody situated in Québec, if the work consists in

(1) surface exploration work performed to ascertain more precisely the technical and economic parameters of a mineral deposit;

(2) the excavation of ramps, adits, shafts, drifts, raises and other related works necessary to the underground reserve evaluation of a mineral deposit;

(3) the underground or surface extraction of a bulk sample and testing in a mill or laboratory to verify drilling results and to determine the optimal conditions for extraction and processing;

(4) determination of mining extraction and metallurgical technologies;

(5) technical and economic studies necessary to a decision whether or not to bring an orebody into production;

(6) any other work essential to the identification of the orebody;

"mineral substance" means any natural mineral substance, whether solid, gaseous or liquid, except water, and includes a fossilized organic substance or mine tailings;

"mining operation" means all work related to the various phases in the mineral development process, namely exploration, mineral deposit evaluation, mine development, land reclamation or rehabilitation, the extraction of ore from the soil of Québec including the processing of it which consists in the concentration, smelting or refining of the ore to any stage that is prior to the prime metal stage or its equivalent, and the processing of mine tailings from Québec, but does not include

(1) work performed for others;

(2) work relating to mineral substances the well head value of which is subject to the royalty referred to in section 204 of the Mining Act (R.S.Q., chapter M-13.1);

(3) work performed after 17 October 1990 in respect of surface mineral substances as defined in section 1 of the Mining Act, or of mineral substances the rights in or over which have been surrendered to the owner of the soil as provided in section 5 of that Act;

"operator" means a person or partnership, other than a joint venture, that performs mining operation work, either alone or with others, or through a mandatary, on land situated in Québec or in a mine he owns, leases or occupies;

"ore" means a mineral substance that may be extracted for the purpose of obtaining a commercial product;

"orebody" means a volume of ore having known physical limits;

"processing asset" means a depreciable asset of an operator, situated in Québec and used in mining operation, which constitutes

the whole or a part of a building in which the operator carries out the concentration, smelting or refining of a mineral substance, and any equipment he uses almost exclusively for those activities, other than property used to transport the mineral substance outside the mine;

"refining" means any processing of a product from a smelting or concentration operation to remove impurities, which produces very high grade metal;

"service property" means property, other than a railroad not situated at the mine, acquired for the purpose of realizing or producing income from a mine and of providing services to the mine or to a townsite in which a large proportion of persons who ordinarily work in the mine reside, if the property is

(1) an airport, dam, basin, fire station, natural gas pipeline, energy transmission line, wastewater treatment plant, sewer, street lighting network, water main, water pumping station, water supply network, wharf, or similar property;

(2) a road, sidewalk, runway, parking lot, storage area, or similar surface construction;

(3) a machine or material accessory to property referred to in paragraph 1 or 2;

"smelting" means any processing of an ore or concentrate wherein the charge is melted and chemically converted to produce a slag and a matte or metal containing impurities.

2. Section 2 of the said Act is amended by replacing the word "business" in the second line of the first paragraph by the words "mining operation".

3. The said Act is amended by inserting, after section 2, the following section:

"2.1 In the event that an operator ceases, for an indeterminate period, all activities related to his mining operation, the fiscal year of the operator is deemed to end immediately before the time at which the activities cease and, for the purpose of determining his fiscal year after that time, the operator is deemed not to have established a fiscal year for his mining operation before that time."

4. Section 5 of the said Act is replaced by the following section:

"5. Every operator shall pay, for a fiscal year, duties on his annual profit for that fiscal year."

5. The heading of Division I of Chapter III of the said Act is replaced by the following heading:

"RULES RELATING TO THE COMPUTATION OF ANNUAL PROFIT".

6. Section 6 of the said Act is replaced by the following section:

"6. The gross value of the annual output for a fiscal year is the actual value of the mineral substances from the operator's mining operation that are alienated or used by him, in the fiscal year, at the market price at the time of their alienation or use. However, the actual value of the mineral substances does not include a gain or loss resulting from a hedging or speculative transaction."

7. Section 7 of the said Act is amended

(1) by replacing the words "sold, shipped" in the first and second lines by the word "alienated";

(2) by inserting the words "of the annual output" after the word "value" in the third line.

8. Section 8 of the said Act is replaced by the following sections:

"8. Subject to section 8.0.1, the annual profit of an operator for a fiscal year is the amount by which

(1) the aggregate of

(a) the gross value of the operator's annual output for that fiscal year;

(b) an amount, other than government assistance, received or receivable by the operator during the fiscal year from a person or partnership, by reason of an expense incurred by the operator for a particular fiscal year and that is an expense deducted in computing annual profit for the particular fiscal year or an expense taken into account for the particular fiscal year, for the purposes of subparagraph b of paragraph 1 of section 16.1; and

(c) the amount determined under section 10.2 or 10.3 for that fiscal year;

exceeds

(2) the aggregate of

(a) the total of all expenses each of which is an expense incurred by the operator in respect of a mining operation, for the fiscal year, to the extent that the expense was incurred to realize the gross value of the annual output from the mining operation and provided that the expense relates directly thereto;

(b) the total of all expenses each of which is an expense incurred by the operator, for the fiscal year, for scientific research and experimental development work carried out in Canada, to the extent that it may be considered to relate to the operator's mining operation;

(c) the total of all gifts each of which is a gift made in Québec by the operator during the fiscal year for cultural, educational or charitable purposes, to the extent that the gift is referred to in any of paragraphs *a* to *f* of section 710 of the Taxation Act (R.S.Q., chapter I-3) and provided that the total of the gifts does not exceed 10% of annual profit, determined without reference to this subparagraph or to subparagraphs *f* to *h*;

(d) subject to sections 8.6 and 14, the amount determined in accordance with section 10, claimed by the operator for the fiscal year as a depreciation allowance;

(e) the amount determined in accordance with section 16, claimed by the operator for the fiscal year as an exploration, mineral deposit evaluation or mine development allowance;

(f) the amount determined in accordance with section 17, claimed by the operator for the fiscal year as an investment allowance;

(g) the amount determined in accordance with section 19.1, claimed by the operator for the fiscal year as an additional exploration allowance;

(h) the amount determined in accordance with section 21, claimed by the operator for the fiscal year as a processing allowance; and

(i) the amount determined in accordance with section 10.4 or 10.5 for the fiscal year.

"3.0.1 For the purposes of section 8, an operator shall not deduct, in computing his annual profit for a fiscal year,

(1) an expense, except to the extent that it was incurred by the operator in respect of a mining operation to realize the gross value of the annual output from the mining operation and provided that the expense relates directly thereto;

(2) an expense to the extent that it may reasonably be considered that an amount is received or receivable by the operator, in respect of the expense, as government assistance;

(3) an expense incurred for incorporation, organization or reorganization;

(4) a loss or replacement of capital, a payment or outlay of capital or a depreciation, obsolescence or depletion allowance, except as permitted by sections 10, 17 and 21;

(5) a royalty paid or payable in respect of output;

(6) a premium or assessment paid in respect of an insurance contract, except where the insurance contract pertains to property regularly used in mining operation or a person, other than an executive or director, who is an employee of the operator and whose duties relate to mining operation;

(7) costs of financing;

(8) an amount paid or payable under this Act;

(9) taxes on profits and on capital, income tax under a federal, provincial or foreign law and professional fees incurred in respect of an objection or an appeal in respect of an assessment provided for in any such law;

(10) a reserve or provision other than a reserve or provision prescribed by regulation of the Government;

(11) an amount referred to in paragraph 3 of section 16.3; and

(12) a loss resulting from a hedging or speculative transaction."

9. The said Act is amended by inserting, after section 8.1, the following sections:

"8.2 An amount deductible under this Act in respect of an outlay or expense may be deducted only to the extent that the outlay or expense is reasonable in the circumstances.

"8.3 For the purposes of this Act, except sections 35.3, 35.4 and 35.5, an outlay or expense resulting from a transaction with a person related to the operator is deemed not to exceed the fair market value of property or a service supplied where the outlay or expense exceeds that value, and an operator who supplied property or a service following a transaction with a related person is deemed to have

received an amount at least equal to the fair market value of the property or service where the consideration received for the property or service is less than that value or where there is no consideration for the property or service.

"8.4 An operator who, in computing his annual profit for a fiscal year, has already included or deducted an amount, directly or indirectly, is not required to again include the amount or is not authorized, as the case may be, to again deduct it, directly or indirectly, unless he is expressly required or authorized by this Act or in terms in which that requirement or authorization may necessarily be inferred.

"8.5 An amount referred to in subparagraph *a* or *b* of paragraph 2 of section 8 does not include an amount taken into account in computing an allowance referred to in subparagraphs *d* to *g* of paragraph 2 of that section.

"8.6 The amount that an operator may claim as a depreciation allowance under subparagraph *d* of paragraph 2 of section 8 for a fiscal year is reduced by the reasonable amount of the allowance that relates to the portion of each property used in part, in that fiscal year, for purposes other than mining operation."

10. The heading of Division II of Chapter III of the said Act is replaced in the French text by the following heading:

"ALLOCATION POUR AMORTISSEMENT".

11. Section 9 of the said Act is replaced by the following sections:

"9. In this division,

"alienation of property" means any transaction or event which confers the right to the proceeds of the alienation of property;

"proceeds of alienation" of property, taking into account the necessary adjustments by reason of the application of section 9.2, where applicable, means

(1) the sale price of property alienated;

(2) compensation for property unlawfully appropriated by a person;

(3) compensation for property destroyed, and any amount received or receivable under an insurance policy in respect of the loss or destruction of property;

(4) compensation for property appropriated by a person under statutory authority, or in respect of which he has given notice of his intention to so appropriate it;

(5) compensation for acts or omissions of a person whether or not he is acting in the exercise of a right, under statutory authority or otherwise, that injuriously affect property;

(6) compensation for property damage and any amount received or receivable under an insurance policy covering such damage, except to the extent that the compensation or amount, as the case may be, is expended to repair the damage within a reasonable time after the damage is caused; and

(7) the amount by which the liability of the owner of property to a creditor is extinguished as a result of the transfer of the property to the creditor or of the forgiveness of the debt;

"property of the first class" means a road, a building or equipment purchased before 1 April 1975 and actually used in mining operation;

"property of the second class" means a road, a building or equipment purchased after 31 March 1975 and before 13 May 1994 and actually used in mining operation;

"property of the third class" means a road, a building, equipment or a service property acquired after 12 May 1994 and regularly used in mining operation;

"undepreciated capital cost" of property of a class of an operator, at any time, means the amount by which

(1) the aggregate of

(a) the total of all amounts each of which is the capital cost to the operator of each property of the class acquired before that time;

(b) the total of all amounts each of which is an amount determined in accordance with the second paragraph of section 10.2, in respect of that class, for a fiscal year ending before that time;

(c) the total of all amounts each of which is an amount determined in accordance with section 10.3, in respect of that class, for a fiscal year ending before that time; and

(d) the total of all amounts each of which is an amount of government assistance, determined taking into account, where applicable, the adjustment provided for in section 9.2, of the capital cost of property of that class to which the amount of assistance relates, that has been repaid by the operator, before that time, pursuant to an obligation to do so, subsequent to the alienation of the property and that would have been included in determining the capital cost thereof under section 9.1 had the repayment been made before the alienation;

exceeds

(2) the aggregate of

(a) the total of all amounts each of which is an amount allowed to the operator as a depreciation allowance for a fiscal year ending before that time, in respect of property of that class;

(b) the total of all amounts each of which is an amount, where the operator before that time alienated property of that class, that is the lesser of the proceeds of alienation of the property minus any expenses made or incurred by the operator for the purpose of making the alienation, and the capital cost to the operator of the property;

(c) the total of all amounts each of which is an amount determined in accordance with the second paragraph of section 10.4, in respect of that class, for a fiscal year ending before that time;

(d) the total of all amounts each of which is an amount determined in accordance with section 10.5, in respect of that class, for a fiscal year ending before that time;

(e) the total of all amounts each of which is an amount of government assistance, determined taking into account, where applicable, the adjustment provided for in section 9.2, of the capital cost of the property of that class to which the amount of assistance relates, that the operator received or was entitled to receive before that time subsequent to the alienation of the property and that would have been included under section 9.1 in the amount of assistance that the operator received or was entitled to receive in respect of the property had the amount been received before the alienation of the property;

(f) the total of all amounts each of which is an amount determined for a fiscal year ending before 13 May 1994 and that is applied to reduce the depreciation allowance in respect of a property of that class, for the portion of the property used in part for purposes other than mining operation;

(g) the total of all amounts each of which is an amount determined for a fiscal year ending before that time under section 8.6 and that is applied to reduce the depreciation allowance in respect of the property of that class; and

(h) the total of all amounts each of which is an amount determined in respect of that class in accordance with paragraph c of section 13, as it read before 13 May 1994.

"9.1 For the purposes of this Act, where an operator has received or is entitled to receive government assistance in respect of property or for the acquisition of property, the capital cost to the operator of the property at a particular time is deemed to be the amount by which the total of the capital cost of the property, determined without reference to this section or section 9.2, and the amount of the assistance in respect of the property, repaid by the operator pursuant to an obligation to do so, before alienation of the property and before the particular time, exceeds the amount of assistance that the operator received or is entitled to receive, before the particular time, in respect of the property before its alienation.

"9.2 For the purposes of this Act, except section 21, where property, in the first fiscal year in which it is regularly used by the operator for the first time, is used in part in connection with mining operation and in part for another purpose, the capital cost of the property for the first fiscal year and any subsequent fiscal year is deemed to be the amount by which the capital cost of the property, determined without reference to this section but with reference to section 9.1, where applicable, exceeds the amount that is equal to the proportion of the cost that the use of the property for another purpose is of the total use made of the property."

12. Section 10 of the said Act is replaced by the following sections:

"10. Subject to section 14, the amount that an operator may deduct under subparagraph d of paragraph 2 of section 8 in respect of property of a class as a depreciation allowance in computing his annual profit for a fiscal year shall not exceed the lesser of

(1) the part of the capital cost of the property of that class, for that fiscal year;

(2) the undepreciated capital cost of the property of that class, before any deduction under that subparagraph d, at the end of the fiscal year; and

(3) where the operator is no longer the owner of property of that class at the end of the fiscal year, zero.

"10.1 The part of the capital cost referred to in section 10 for a fiscal year is equal to the amount obtained by applying, in respect of the property of a class acquired before the end of the fiscal year, the following percentage:

(1) 15% of the total of all amounts each of which is the capital cost of each property of the first class, except if that capital cost has been wholly allowed under section 10, as it read before 13 May 1994;

(2) 30% of the total of all amounts each of which is the capital cost of each property of the second class, except if that capital cost has been wholly allowed under section 10, as it read before 13 May 1994;

(3) 100% of the total of all amounts each of which is the capital cost of each property of the third class.

"10.2 The amount that an operator is required to include in computing his annual profit for a particular fiscal year under subparagraph *c* of paragraph 1 of section 8 in respect of the first or second class, is the proportion of the amount determined under the second paragraph that the use of the property for the purposes of the operator's mining operation for the particular fiscal year is of the total use of the property of the class in that fiscal year.

The amount referred to in the first paragraph is the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of "undepreciated capital cost" in section 9, in respect of the class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of that expression.

"10.3 The amount that an operator is required to include in computing his annual profit for a particular fiscal year under subparagraph *c* of paragraph 1 of section 8 in respect of the third class, is the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of "undepreciated capital cost" in section 9, in respect of that class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of that expression.

"10.4 For the purposes of subparagraph *i* of paragraph 2 of section 8, where at the end of a particular fiscal year an operator is no longer the owner of property of the first or second class, the amount that he is required to deduct in computing his annual profit for that

particular fiscal year, in respect of the class, is the proportion of the amount determined under the second paragraph that the use of the property for the purposes of the operator's mining operation for the particular fiscal year is of the total use of the property of the class in that fiscal year.

The amount referred to in the first paragraph is the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of "undepreciated capital cost" in section 9, in respect of the class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of that expression.

"10.5 For the purposes of subparagraph *i* of paragraph 2 of section 8, where at the end of a particular fiscal year an operator is no longer the owner of property of the third class, the amount that he is required to deduct in computing his annual profit for that particular fiscal year, in respect of that class, is the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of "undepreciated capital cost" in section 9, in respect of the class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of that expression."

13. Sections 11 to 13 of the said Act are repealed.

14. Section 14 of the said Act is replaced by the following section:

"14. Where the fiscal year of an operator comprises fewer than 12 months, the depreciation allowance shall not exceed the proportion of the maximum amount deductible under section 10 that the number of days in the fiscal year is of 365."

15. Section 15 of the said Act is repealed.

16. (1) Division III of Chapter III of the said Act is replaced by the following division:

"DIVISION III

"EXPLORATION, MINERAL DEPOSIT EVALUATION AND MINE DEVELOPMENT ALLOWANCE

"16. The amount that an operator may deduct as an exploration, mineral deposit evaluation and mine development allowance in

computing his annual profit for a fiscal year under subparagraph *e* of paragraph 2 of section 8 shall not exceed the cumulative exploration, mineral deposit evaluation and mine development expenses at the end of that fiscal year.

"16.1 Cumulative exploration, mineral deposit evaluation and mine development expenses, at any time, are the amount by which

(1) the aggregate of

(a) subject to paragraph *c* of section 27, as it read before 13 May 1994, the total of all amounts each of which is a deductible expense referred to in paragraph *m* or *n* of section 8, as it read before 13 May 1994, and incurred by the operator after 31 December 1964;

(b) subject to sections 16.2 to 16.6, the total of all amounts each of which is a deductible expense incurred by the operator after 12 May 1994 and before that time, in respect of exploration, mineral deposit evaluation and mine development work performed in connection with the operator's mining operation; and

(c) the total of all amounts each of which is an amount repaid by the operator before that time under an obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a* or *b*;

exceeds

(2) the aggregate of

(a) the total of all amounts each of which is an amount allowed to the operator as a development allowance under paragraph *o* of section 8, as it read before 13 May 1994, in computing his annual profit for a fiscal year ending before 13 May 1994;

(b) the total of all amounts each of which is an amount deducted by the operator under paragraph *m* or *n* of section 8, as it read before 13 May 1994, in computing his annual profit for a fiscal year ending before 13 May 1994;

(c) the total of all amounts each of which is an amount allowed to the operator, for a fiscal year ending after 12 May 1994 and before that time, as an exploration, mineral deposit evaluation and mine development allowance under subparagraph *e* of paragraph 2 of section 8; and

(d) the total of all amounts each of which is an amount of government assistance relating to an amount referred to in

subparagraph *a* or *b* of paragraph 1, that the operator received or was entitled to receive before that time.

"16.2 For the purposes of subparagraphs *a* and *b* of paragraph 1 of section 16.1, expenses are deductible only if the operator has declared the expenses to be deductible expenses, on or before the date on or before which he is required to file a return, in accordance with section 36,

(1) for his first fiscal year commencing after 12 May 1994, where the expenses are incurred before 13 May 1994; and

(2) for the fiscal year following that in which the expenses are incurred, where the expenses are incurred after 12 May 1994.

"16.3 An amount referred to in subparagraph *b* of paragraph 1 of section 16.1 does not include an amount that is

(1) the capital cost of property taken into account in determining the undepreciated capital cost referred to in section 9;

(2) a general and administrative expense related to exploration, mineral deposit evaluation and mine development work, which is otherwise deductible under section 8;

(3) the cost of acquiring a mining property or an interest therein, payment of an option to purchase, staking costs and survey fees related to the delimitation of the property, and fees, duties and rents in respect of an immovable real right referred to in section 8 of the Mining Act (R.S.Q., chapter M-13.1).

"16.4 Where a share of the capital stock of an operator is issued to a person other than a corporation under an agreement in writing entered into between that person and the operator, under which the operator has agreed to incur expenses in respect of exploration, mineral deposit evaluation or mine development work, that would be expenses referred to in subparagraph *b* of paragraph 1 of section 16.1, and to renounce, under the Taxation Act (R.S.Q., chapter I-3), in favour of that person, an amount that does not exceed the consideration received by the operator for the share, relating to expenses so incurred by the operator, the expenses to which the amount relates are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.

"16.5 Where a share of the capital stock of an operator is issued to a partnership under an agreement in writing entered into between the partnership and the operator, under which the operator has agreed to incur expenses in respect of exploration, mineral deposit

evaluation or mine development work, that would be expenses referred to in subparagraph *b* of paragraph 1 of section 16.1, and to renounce, under the Taxation Act (R.S.Q., chapter I-3), in favour of the partnership, an amount that does not exceed the consideration received by the operator for the share, relating to expenses so incurred by the operator, the expenses which relate to the amount or part thereof that has been renounced and which the partnership attributes to each partner that is not a corporation are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.

“16.6 Where an operator is a partnership that incurs expenses in respect of exploration, mineral deposit evaluation or mine development work that would be expenses referred to in subparagraph *b* of paragraph 1 of section 16.1, the expenses relating to the share, described in paragraph *d* of section 395 of the Taxation Act (R.S.Q., chapter I-3), which is attributed to each partner of the operator that is not a corporation, are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.”

(2) Subsection 1 applies to fiscal years ending after 12 May 1994. However, where it enacts sections 16.4 and 16.5 of the Mining Duties Act, it applies to expenses incurred after 12 May 1994 and financed out of the proceeds of a flow-through share issued after 12 May 1994 to a person or partnership, as the case may be.

17. Section 17 of the said Act is replaced by the following sections:

“17. Subject to sections 17.1 and 19, an operator may deduct for a fiscal year, as an investment allowance, 33 1/3% of the amount by which the expenses described in section 18 and incurred during the period commencing on 1 April 1975 and ending on 12 May 1994 exceeds the expenses in respect of which an investment allowance was claimed by the operator for the preceding fiscal years.

“17.1 An operator shall not deduct an amount as an investment allowance for a fiscal year following the fifth fiscal year ending after 12 May 1994.”

18. Section 19 of the said Act is replaced by the following section:

“19. The allowance referred to in section 17 for a fiscal year shall not exceed 33 1/3% of the annual profit for that fiscal year, determined

without reference to that allowance, the additional exploration allowance and the processing allowance referred to in subparagraphs *f* to *h* of paragraph 2 of section 8.”

19. (1) The said Act is amended by inserting, after section 19, the following:

“DIVISION IV.1

“ADDITIONAL EXPLORATION ALLOWANCE

“19.1 The amount that an operator may deduct as an additional exploration allowance in computing his annual profit for a fiscal year under subparagraph *g* of paragraph 2 of section 8 shall not exceed, at the end of that fiscal year, 50% of the lesser of cumulative exploration expenses and the annual ceiling on exploration expenses.

“19.2 The cumulative exploration expenses of an operator at any time are the amount by which

(1) the aggregate of

(a) subject to sections 19.4 to 19.7, the total of all amounts each of which is an expense incurred by the operator after 12 May 1994 and before that time, in respect of exploration or underground core drilling work carried out in Québec, where the mineral substances in respect of which the work is carried out form part of the public domain and where the work is performed in connection with the operator’s mining operation

i. elsewhere than on land under a mining lease or mining concession, and performed before ore is extracted; or

ii. on land under a mining lease or mining concession, except land from which ore has been or was extracted in the five fiscal years preceding that time; and

(b) the total of all amounts each of which is an amount repaid by the operator before that time pursuant to an obligation to repay, in whole or in part, government assistance relating to expenses referred to in subparagraph *a*;

exceeds

(2) the aggregate of

(a) the total of all amounts each of which is twice an amount allowed to an operator, in computing his annual profit for a fiscal year

ending before that time, as an additional exploration allowance under subparagraph *g* of paragraph 2 of section 8; and

(b) the total of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of paragraph 1 that the operator received or was entitled to receive before that time.

"19.3 The annual ceiling on exploration expenses for a fiscal year is the amount corresponding to the annual profit for that fiscal year computed without reference to the additional exploration allowance and the processing allowance referred to in subparagraphs *g* and *h* of paragraph 2 of section 8.

"19.4 An amount referred to in subparagraph *a* of paragraph 1 of section 19.2 does not include an amount that is

(1) the capital cost of property taken into account in determining the undepreciated capital cost referred to in section 9;

(2) a general and administrative expense relating to exploration and underground core drilling work carried out in Québec and which is otherwise deductible under section 8;

(3) the cost of acquiring a mining property or an interest therein, payment of an option to purchase, staking costs and survey fees related to the delimitation of the property, and fees, duties and rents in respect of an immovable real right referred to in section 8 of the Mining Act (R.S.Q., chapter M-13.1).

"19.5 Where a share of the capital stock of an operator is issued to a person other than a corporation under an agreement in writing entered into between that person and the operator, under which the operator has agreed to incur expenses in respect of exploration or underground core drilling work carried out in Québec, that would be expenses referred to in subparagraph *a* of paragraph 1 of section 19.2, and to renounce, under the Taxation Act (R.S.Q., chapter I-3), in favour of that person, an amount that does not exceed the consideration received by the operator for the share, relating to expenses so incurred by the operator, the expenses to which the amount relates are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.

"19.6 Where a share of the capital stock of an operator is issued to a partnership under an agreement in writing entered into between the partnership and the operator, under which the operator has agreed to incur expenses in respect of exploration or underground

core drilling work carried out in Québec, that would be expenses referred to in subparagraph *a* of paragraph 1 of section 19.2, and to renounce, under the Taxation Act (R.S.Q., chapter I-3), in favour of the partnership, an amount that does not exceed the consideration received by the operator for the share, relating to expenses so incurred by the operator, the expenses which relate to the amount or part thereof that has been renounced and which the partnership attributes to each partner that is not a corporation are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.

"19.7 Where an operator is a partnership that incurs expenses in respect of exploration or underground core drilling work carried out in Québec, that would be expenses referred to in subparagraph *a* of paragraph 1 of section 19.2, the expenses relating to the share, described in paragraph *d* of section 395 of the Taxation Act (R.S.Q., chapter I-3), which is attributed to each member of the operator that is not a corporation, are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator."

(2) Subsection 1 applies to expenses incurred after 12 May 1994. However, where it enacts sections 19.5 and 19.6 of the Mining Duties Act, it applies to expenses incurred after 12 May 1994 and financed out of the proceeds of a flow-through share issued after 12 May 1994 to a person or partnership, as the case may be.

20. The heading of Division V of Chapter III of the said Act is amended by replacing, in the English text, the word "TREATMENT" by the word "PROCESSING".

21. Section 20 of the said Act is repealed.

22. (1) Section 21 of the said Act is replaced by the following section:

"21. Subject to sections 23, 23.1 and 25, the amount that an operator may deduct as a processing allowance in computing his annual profit for a fiscal year under subparagraph *h* of paragraph 2 of section 8 shall not exceed the lesser of

(1) an amount equal,

(a) if the operator does not engage in smelting or refining, to 8% of the capital cost to the operator of each property that is a processing asset during the fiscal year and that is in his possession at the end of that fiscal year;

(b) if the operator engages in smelting or refining, to the total of

i. 8% of the capital cost of each property referred to in subparagraph *a*, where the property is used solely in processing ore from a gold or silver mine; and

ii. the amount by which 15% of the capital cost of each property referred to in subparagraph *a*, where the property is used in processing ore other than ore from a gold or silver mine, exceeds 7% of the proportion of the capital cost of the property, where it is used for the purposes of concentration, that the quantity of ore concentrated by the operator, which is not smelted or refined by the operator and the processing of which required the use of the property, is of the total quantity of ore the processing of which required the use of the property; and

(2) an amount that is 65% of the annual profit, for that fiscal year, determined before deduction of the processing allowance referred to in subparagraph *h* of paragraph 2 of section 8."

(2) Subsection 1 applies to fiscal years ending after 12 May 1994. However, in respect of a fiscal year ending after 12 May 1994 and including that date, the 15% minimum of annual profit may be claimed in the proportion that the number of days in that fiscal year until 12 May 1994 is of the total number of days in the fiscal year.

23. Section 22 of the said Act is repealed.

24. Section 23 of the said Act is replaced by the following sections:

"23. Where property is used in a fiscal year both for the processing of ore and for another purpose, the part of the amount determined under paragraph 1 of section 21 that relates to that property shall be reduced by an amount equal to the proportion of that part of the amount, determined without reference to this section or section 23.1, that the use of the property for a purpose other than the processing of ore for that fiscal year is of the total use of the property for that fiscal year.

"23.1 Where property is used in a fiscal year for the processing of ore the actual value of which is not taken into account in determining the gross value of the annual output under section 6, the part of the amount determined under paragraph 1 of section 21, subject to section 23, that relates to that property shall be reduced by an amount equal to the proportion of that part of the amount that the part of the

quantity of processed ore the actual value of which is not taken into account in determining the gross value of the annual output, for that fiscal year, is of the total quantity of ore processed by the operator in that fiscal year and the processing of which required the use of the property."

25. Section 24 of the said Act is repealed.

26. Section 25 of the said Act is replaced by the following section:

"25. Where the fiscal year of an operator comprises fewer than 12 months, the amount determined under paragraph 1 of section 21 shall be reduced by the proportion of that amount that the remainder of 365 and the number of days in that fiscal year is of 365."

27. Section 26 and Division VI of Chapter III of the said Act are repealed.

28. (1) Section 30 of the said Act is replaced by the following section:

"30. The amount that an operator is required to pay, under section 5, as duties payable for a fiscal year, is equal to 12% of his annual profit for that fiscal year."

(2) Subsection 1 applies, subject to subsection 3, to fiscal years ending after 12 May 1994.

(3) Where a fiscal year ending after 12 May 1994 includes that date, section 30 of the Mining Duties Act, enacted by subsection 1, shall read as follows:

"30. The amount that an operator is required to pay, under section 5, as duties payable for the fiscal year ending after 12 May 1994 and including that date, is equal to the aggregate of

(1) the proportion of 18% of the annual profit for that fiscal year that the number of days in that fiscal year preceding 13 May 1994 is of the number of days in that fiscal year; and

(2) the proportion of 12% of the annual profit for that fiscal year that the number of days in that fiscal year after 12 May 1994 is of the number of days in that fiscal year."

29. (1) Section 31 of the said Act is repealed.

(2) Subsection 1 applies, subject to subsection 3, to fiscal years ending after 12 May 1994.

(3) Where a fiscal year ending after 12 May 1994 includes that date, section 31 of the Mining Duties Act, repealed by subsection 1, shall read as follows:

"31. The amount that an operator may deduct from the duties payable under section 5, as credit on duties, for the fiscal year ending after 12 May 1994 and including that date, shall not exceed the lesser of

(1) the proportion of 18% of the annual profit for that fiscal year that the number of days in that fiscal year preceding 13 May 1994 is of the number of days in that fiscal year; and

(2) the proportion of \$90 000 that the number of days in that fiscal year preceding 13 May 1994 is of the number of days in that fiscal year."

30. Section 31.1 of the said Act is replaced by the following section:

"31.1 An operator may deduct from his duties payable under section 5, for a particular fiscal year not later than the third fiscal year following the fiscal year ending on or after 12 May 1994 and including that date, an amount not exceeding 2/3 of the aggregate of

(1) the total of the amounts each of which is, for a fiscal year not prior to the third fiscal year preceding the particular fiscal year, other than the fiscal year ending after 12 May 1994 and including that date, the amount by which the amount determined under paragraph *b* of section 31, as it read before 13 May 1994, exceeds the amount deducted as credit on duties under section 31, as it read before 13 May 1994, for that fiscal year, except to the extent that such excess amount has been taken into account in establishing the amount deducted from the duties payable, under this section, for a fiscal year preceding the particular fiscal year; and

(2) the amount by which the proportion of the amount determined under paragraph *b* of section 31, as it read before 13 May 1994, that the number of days in the fiscal year preceding 13 May 1994 is of the number of days in that fiscal year ending after 12 May 1994 and including that date, exceeds the proportion of 18% of the annual profit for that fiscal year that the number of days in that fiscal year preceding 13 May 1994 is of the number of days in that fiscal year, except to the extent that such excess amount has been taken into

account in establishing the amount deducted from the duties payable by the operator, under this section, for a fiscal year preceding the particular fiscal year."

31. (1) Section 31.2 of the said Act is repealed.

(2) Subsection 1 applies, subject to subsection 3, to fiscal years ending after 12 May 1994.

(3) Where a fiscal year ending after 12 May 1994 includes that date, section 31.2 of the Mining Duties Act, repealed by subsection 1, shall be read as follows:

"31.2 Where the fiscal year of an operator ending after 12 May 1994 includes that date and comprises fewer than 12 months, the amount determined under paragraph 2 of section 31 for that fiscal year shall be reduced by the proportion of that amount that the remainder of 365 and the number of days in that fiscal year is of 365."

32. (1) Section 32 of the said Act is replaced by the following section:

"32. An operator who sustains an annual loss in a fiscal year may claim, on or before the date on or before which he is required to file his return under section 36 for that fiscal year, an amount as a credit on duties refundable for losses which shall not exceed

(1) for a fiscal year ending before 13 May 1994, 18% of the lesser of

(a) the annual loss for that fiscal year; and

(b) the aggregate of

i. subject to paragraph *c* of section 27, as it read before 13 May 1994, the total of the amounts each of which is an amount deducted for that fiscal year, under paragraph *m* or *n* of section 8, as it read before 13 May 1994, as mining exploration and development expenses incurred after 23 April 1985 by an operator for work carried out in Québec, except expenses incurred for work carried out in respect of the mining of surface mineral substances, as defined in section 1 of the Mining Act (R.S.Q., chapter M-13.1), and the mining of mineral substances the rights in or over which have been surrendered to the owner of the soil as provided in section 5 of that Act; and

ii. the amount deducted by the operator for that fiscal year in respect of property actually used by him in Québec, as a depreciation

allowance under paragraph *o* of section 8, as it read before 13 May 1994, from which amount shall be deducted the part thereof relating to property acquired before 24 April 1985;

(2) for a fiscal year ending after 12 May 1994, 12% of the lesser of

(a) the adjusted annual loss for that fiscal year; and

(b) the total of the amounts, without however exceeding the amount deducted by the operator under subparagraph *e* of paragraph 2 of section 8 in computing his annual profit for that fiscal year, each of which is the amount by which the expenses in respect of exploration, mineral deposit evaluation and mine development work, incurred by the operator for the fiscal year in connection with mining operation, exceeds the amount of government assistance that the operator received or was entitled to receive for that fiscal year and that relates to those expenses, and provided that such expenses, notwithstanding section 16.2, have been declared by the operator to be deductible expenses, on or before the date on or before which he is required to file his return, in accordance with section 36, for that fiscal year."

(2) Subsection 1 applies from 12 May 1994. However, where section 32 of the Mining Duties Act, enacted by subsection 1, applies to a fiscal year ending after 12 May 1994 and including that date, it shall read as follows:

"32. An operator who sustains an annual loss in the fiscal year ending after 12 May 1994 and including that date, may claim, on or before the date on or before which he is required to file his return under section 36 for that fiscal year, an amount as a credit on duties refundable for losses which shall not exceed the lesser of

(1) the aggregate of

(a) the proportion of 18% of the annual loss for that fiscal year that the number of days in that fiscal year preceding 13 May 1994 is of the number of days in that fiscal year; and

(b) 12% of the adjusted annual loss for that fiscal year; and

(2) the aggregate of

(a) 18% of the total of the amounts each of which is an amount deducted as mining exploration and development expenses incurred during the fiscal year and before 13 May 1994 by an operator for work carried out in Québec, except expenses incurred for work carried out

in respect of the mining of surface mineral substances, as defined in section 1 of the Mining Act (R.S.Q., chapter M-13.1), and the mining of mineral substances the rights in or over which have been surrendered to the owner of the soil under section 5 of that Act;

(b) the proportion of 18% of the amount referred to in subparagraph *d* of paragraph 2 of section 8 for that fiscal year, that relates to property actually used by the operator in Québec, from which amount shall be deducted the part thereof relating to property of the third class and to property acquired before 24 April 1985, that the number of days in that fiscal year preceding 13 May 1994 is of the number of days in that fiscal year; and

(c) the proportion of 12% of the total of the amounts, without however exceeding the amount by which the amount deducted by the operator under subparagraph *e* of paragraph 2 of section 8 exceeds the expenses referred to in subparagraph *a*, in computing his annual profit for that fiscal year, each of which is the amount by which the expenses in respect of exploration, mineral deposit evaluation and mine development work, incurred after 12 May 1994 by the operator for the fiscal year, in connection with mining operation, exceeds the amount of government assistance that the operator received or was entitled to receive for that fiscal year and that relates to those expenses, and provided that such expenses, notwithstanding section 16.2, have been declared by the operator to be deductible expenses, on or before the date on or before which he is required to file his return, in accordance with section 36, for that fiscal year."

33. (1) The said Act is amended by inserting, after section 32, the following section:

"32.0.1 For the purposes of subparagraph *a* of paragraph 2 of section 32, the adjusted annual loss of an operator for a fiscal year is the amount by which the annual loss, for that fiscal year, exceeds the lesser of

(1) the amount determined under section 21 for that fiscal year, as if the said section were read without reference to paragraph 2 thereof; and

(2) 65% of the annual loss sustained by the operator for that fiscal year."

(2) Subsection 1 applies, subject to subsection 3, to fiscal years ending after 12 May 1994.

(3) Where a fiscal year ending after 12 May 1994 includes that date, section 32.0.1 of the Mining Duties Act, enacted by subsection 1, shall read as follows:

"32.0.1 For the purposes of subparagraph *b* of paragraph 1 of section 32, the adjusted annual loss of an operator for the fiscal year ending after 12 May 1994 and including that date is the amount by which the proportion of the annual loss, for that fiscal year, that the number of days in that fiscal year after 12 May 1994 is of the number of days in that fiscal year, exceeds the lesser of

(1) the proportion of the amount determined under section 21, for that fiscal year, as if the said section were read without reference to paragraph 2, that the number of days in that fiscal year after 12 May 1994 is of the number of days in that fiscal year; and

(2) 65% of the proportion of the annual loss sustained by the operator, for that fiscal year, that the number of days in that fiscal year after 12 May 1994 is of the number of days in that fiscal year."

34. Section 32.1 of the said Act is repealed.

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

"33. An operator may deduct from his duties payable under section 5,

(1) for a particular fiscal year ending before 13 May 1994,

(a) 18% of the amount by which the annual loss for a fiscal year, that is not earlier than the seventh fiscal year preceding the particular fiscal year, exceeds the allowable amount, determined under section 32.1 as it read before 13 May 1994, for that fiscal year;

(b) 18% of the amount by which the annual loss for a fiscal year, that is not later than the third fiscal year following the particular fiscal year, exceeds the allowable amount, determined under section 32.1 as it read before 13 May 1994, for that fiscal year, provided that the operator indicates in his return, filed on or before 12 May 1994, his intention of deducting the excess amount from his duties payable for that particular fiscal year;

(2) for a particular fiscal year ending after 12 May 1994, 12% of the amount by which the annual loss for a fiscal year ending before 13 May 1994, that is not earlier than the seventh fiscal year preceding the particular fiscal year, exceeds the allowable amount, determined under section 32.1 as it read before 13 May 1994, for that fiscal year."

36. (1) Section 34 of the said Act is replaced by the following section:

"34. Every person or partnership required to file a return for a fiscal year, under section 36 or 37, shall indicate therein the order of application of the credits determined under sections 31.1 and 33, for that fiscal year."

(2) Subsection 1 applies, subject to subsection 3, to fiscal years ending after 12 May 1994.

(3) Where a fiscal year ending after 12 May 1994 includes that date, section 34 of the Mining Duties Act, enacted by subsection 1, shall read as follows:

"34. Every person required to file a return for the fiscal year ending after 12 May 1994 and including that date, under section 36 or 37, shall apply the credit determined under section 31, for that fiscal year, before the credits determined under sections 31.1 and 33, for that fiscal year, and indicate the order in which he intends to apply the latter two credits."

37. Division V of Chapter V of the said Act is repealed.

38. The said Act is amended by inserting, before Chapter VI, the following:

"CHAPTER V.1

"AMALGAMATION AND ACQUISITION OF ASSETS

"DIVISION I

"AMALGAMATION

"35.2 Where an amalgamation takes place, the fiscal year of each predecessor corporation that is an operator referred to in section 5 is deemed to end immediately before the amalgamation and the first fiscal year of the new corporation is deemed to begin at the time of the amalgamation.

"35.3 The following rules apply in the case of an amalgamation referred to in section 35.2 for the purposes of fiscal years ending after the amalgamation:

(1) each property of each class described in section 9 belonging to a predecessor corporation immediately before the amalgamation is deemed

(a) to have been acquired by the new corporation at the time at which the predecessor corporation acquired it; and

(b) to have a capital cost to the new corporation equal to its capital cost to the predecessor corporation;

(2) each of the amounts deducted or included in determining the undepreciated capital cost of property of a class of a predecessor corporation, and each of the amounts that would have been deducted or included by the predecessor corporation in determining such undepreciated capital cost for the first fiscal year ending after the amalgamation, assuming there were such a fiscal year, are deemed to be amounts deducted or included by the new corporation in determining the undepreciated capital cost of property of that class;

(3) each of the amounts incurred before the amalgamation by a predecessor corporation as an expense referred to in subparagraph *a* or *b* of paragraph 1 of section 16.1, or allowed the predecessor corporation as a deduction in computing its annual profit under paragraphs *m*, *n* and *o* of section 8 as they read before 13 May 1994, or under subparagraph *e* of paragraph 2 of section 8, is deemed to be an amount so incurred by the new corporation or an amount so allowed the new corporation as a deduction;

(4) each of the amounts that is an expense described in section 18 incurred by a predecessor corporation during the period beginning on 1 April 1975 and ending on 12 May 1994 or an expense in respect of which an investment allowance was claimed by the predecessor corporation is deemed to be, for the new corporation, an expense incurred or an expense in respect of which an investment allowance was claimed;

(5) each of the amounts incurred before the amalgamation by a predecessor corporation in respect of exploration and underground core drilling work carried out in Québec and referred to in subparagraph *a* of paragraph 1 of section 19.2, or allowed the predecessor corporation as a deduction in computing its annual profit under subparagraph *g* of paragraph 2 of section 8, is deemed to be an amount so incurred by the new corporation or an amount so allowed the new corporation as a deduction;

(6) each of the amounts of government assistance received or receivable, or repaid pursuant to an obligation to do so, by a

predecessor corporation before the amalgamation is deemed to be an amount received or receivable, or so repaid, by the new corporation;

(7) for the purposes of Chapter V, the duties payable by a predecessor corporation and the annual profit or the annual loss, as the case may be, of a predecessor corporation for a fiscal year are deemed to be the duties payable by the new corporation and the annual profit or the annual loss, as the case may be, of the new corporation, and the credit on duties, the deferrable credit on duties and the credit on duties refundable for losses and the credit on duties for losses of the predecessor corporation are deemed to be such credits of the new corporation.

"DIVISION II

"ACQUISITION OF ASSETS

"35.4 Where an operator, hereinafter referred to as the "purchaser", acquires property described in section 9, otherwise than as part of an amalgamation, from another operator to whom he is related, hereinafter referred to as the "former owner", the following rules apply to fiscal years ending after the acquisition of the property:

(1) the property is deemed to have been alienated by the former owner for an amount equal to the proportion of the undepreciated capital cost of the class of property which includes the property, determined immediately before the acquisition, that the capital cost of the property to the former owner is of the aggregate of all amounts each of which is the capital cost of a property of that class;

(2) subject to paragraphs 3 and 4, the property is deemed to have been acquired by the purchaser at a capital cost equal to the amount determined under paragraph 1;

(3) for the purposes of section 21, the capital cost of the property to the purchaser is deemed to be equal to the capital cost of the property to the former owner;

(4) where the cost of the property to the purchaser exceeds the capital cost of the property to the former owner immediately before the acquisition, the capital cost of the property to the purchaser is deemed to be equal to the capital cost of the property to the former owner immediately before that time;

(5) for the purposes of the definition of "undepreciated capital cost" in section 9, where the capital cost of the property to the former owner exceeds the amount determined under paragraph 1, the capital cost of the property to the purchaser is deemed to be the capital cost

of the property to the former owner and the excess amount is deemed to have been allowed to the purchaser as a depreciation allowance in respect of the property for the fiscal years preceding the purchaser's acquisition of the property.

"35.5 Subject to section 35.4, where at a particular time a person or partnership that is an operator receives from a person a dividend payable in kind consisting of property described in section 9, the person or partnership is deemed to have acquired the property at a cost equal to its fair market value at that time, and if the person paying the dividend is also an operator, that person is deemed to have alienated the property at the same time for proceeds equal to its fair market value."

39. Section 36 of the said Act is replaced by the following sections:

"36. Every operator shall, within six months after the end of his fiscal year, file with the Minister a return of his annual profit or annual loss on the form prescribed by the Minister, with a copy of the financial statements of the undertaking and the relevant schedules.

The Minister may, where he deems it appropriate for the operators as a whole, extend the time fixed for the filing of returns.

"36.1 Every person or partnership whether or not liable to pay duties, and whether or not a return has been filed, shall, on demand from the Minister sent by registered or certified mail or served personally, send to the Minister a return on the form prescribed by the Minister for the fiscal year and within the time mentioned in the demand."

40. Section 37 of the said Act is amended by adding, at the end, the words "for that fiscal year".

41. Section 38 of the said Act is amended by replacing the word "compute" in the second line by the word "estimate".

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

"39. The Minister shall examine each return sent to him for a fiscal year and determine the duties payable for the fiscal year, interest and penalties, if any, and also the annual profit, the annual loss, the credit on duties, the deferrable credit on duties, the adjusted annual loss, the credit on duties refundable for losses and the credit on duties for losses, if any."

43. (1) Sections 43 to 43.2 of the said Act are replaced by the following sections:

"43. The Minister may re-determine the duties, interest and penalties, if any, and also the annual profit, the annual loss, the credit on duties, the deferrable credit on duties, the allowable amount, the adjusted annual loss, the credit on duties refundable for losses and the credit on duties for losses, if any, and make a reassessment or an additional assessment, as the case may be,

(1) at any time, if the operator or the person who filed the return

(a) has made a misrepresentation that is attributable to neglect or wilful default or has committed fraud in filing the return or in supplying information required under this Act; or

(b) has filed with the Minister a waiver on the form prescribed by the Minister within four years from the day of mailing of a notice of original assessment or of a notification that no duty is payable for a fiscal year;

(2) within seven years from the day of mailing of a notice of original assessment or of a notification that no duty is payable for a fiscal year if the operator

(a) has amended the return for that fiscal year in accordance with section 43.2; or

(b) would have amended the return for that fiscal year pursuant to section 43.2 had the time prescribed in that section not expired;

(3) within four years of the day referred to in paragraph 2 in all other cases.

"43.1 Where the Minister has re-determined the duties, interest, penalties, deferrable credit on duties and credit on duties for losses pursuant to paragraph 2 of section 43, the operator may object to the assessment and appeal to the Court of Québec in accordance with the provisions of this Act only on the grounds pertaining to the deductions provided for in sections 31.1 and 33.

"43.2 An operator who sustains an annual loss in a fiscal year may amend the return he has filed for a previous fiscal year only for the purposes of claiming or changing a deduction provided for in section 33 and changing a deduction provided for in section 31.1, by sending a claim to the Minister on the form prescribed by the Minister before 12 May 1994 and within three years from the day on or before

which he was required to file the return or, if he filed it before the time limit prescribed by law, from that day.

The Minister shall then re-determine the duties payable and the interest and penalties, if any, the deferrable credit on duties and the credit on duties for losses for the previous fiscal year and for any relevant fiscal year not prior to that year."

(2) Subsection 1, where it replaces section 43 of the Mining Duties Act, applies in respect of determinations, re-assessments or additional assessments made after 12 May 1994 and, where it replaces sections 43.1 and 43.2 of the said Act, applies in respect of determinations made after 12 May 1994.

44. Section 46 of the said Act is replaced by the following section:

"46. Every operator liable to pay duties under this Act shall pay to the Minister, in respect of a fiscal year commencing after 31 March 1981,

(1) the following amounts:

(a) on or before the last day of each month of the current fiscal year, an amount equal to 1/12 of the estimated duties for the fiscal year in accordance with section 38 or of his first basic provisional account determined in the manner provided for in section 46.0.1 for the fiscal year; or

(b) on or before the last day of the first two months of the current fiscal year, an amount equal to 1/12 of his second basic provisional account determined in the manner provided for in section 46.0.2 for the fiscal year and, on or before the last day of each of the following months of the fiscal year, an amount equal to 1/10 of the amount by which his first basic provisional account referred to in subparagraph *a* exceeds the amount determined for the first two months of the fiscal year; and

(2) on or before the last day of the period ending two months after the end of his fiscal year, the balance of his duties estimated in accordance with section 38 for the fiscal year."

45. (1) The said Act is amended by inserting, after section 46, the following sections:

"46.0.1 For the purposes of subparagraph *a* of paragraph 1 of section 46, the first basic provisional account of an operator for a fiscal

year is the proportion of his duties payable for the preceding fiscal year that 365 is of the number of days in the fiscal year.

"46.0.2 For the purposes of subparagraph *b* of paragraph 1 of section 46, the second basic provisional account of an operator for a fiscal year is his first basic provisional account for the preceding fiscal year.

"46.0.3 Notwithstanding section 46.0.1, where the preceding fiscal year of an operator comprises less than 183 days, his first basic provisional account for the fiscal year is equal to the higher of the amount determined under section 46.0.1 and the amount that would be determined thereunder if "preceding fiscal year" were a reference to the last fiscal year of the operator which comprised more than 182 days.

"46.0.4 Notwithstanding sections 46.0.1 and 46.0.2, for the purposes of the first fiscal year of a new corporation resulting from an amalgamation within the meaning of section 1,

(1) the first basic provisional account of the new corporation for the fiscal year is the aggregate of all amounts each of which would be the first basic provisional account of a predecessor corporation for the fiscal year; and

(2) the second basic provisional account of the new corporation for the fiscal year is the aggregate of all amounts each of which is the first basic provisional account of a predecessor corporation for its fiscal year preceding the fiscal year.

"46.0.5 Notwithstanding sections 46.0.1 and 46.0.3, for the purposes of the second fiscal year of a new corporation referred to in section 46.0.4, where the preceding fiscal year of the new corporation comprised less than 183 days, the first basic provisional account of the new corporation for its second fiscal year is equal to the higher of the amount determined under section 46.0.1 and its first basic provisional account for the preceding fiscal year.

"46.0.6 For the purposes of paragraph 1 of section 46.0.4, where the last fiscal year of a predecessor corporation comprises less than 183 days, the first basic provisional account for the first fiscal year of the new corporation is equal to the higher of the amount determined under section 46.0.1 and the first basic provisional account of the predecessor corporation for the preceding fiscal year."

(2) Subsection 1, where it enacts sections 46.0.1 to 46.0.3 of the Mining Duties Act, applies to fiscal years ending after 12 May 1994

and, where it enacts sections 46.0.4 to 46.0.6 of the said Act, applies to fiscal years commencing after 21 December 1994.

46. Section 47 of the said Act is replaced by the following sections:

"47. Every operator shall, before the twenty-first day of the month following the month in which a notice of assessment is mailed to him, pay to the Minister the duties, interest and penalties indicated in the notice then remaining unpaid, whether or not an objection or appeal from the assessment is pending.

"47.1 For the purpose of computing the exigible interest, where an operator pays to the Minister all or part of the amount he is required to pay following a notice of assessment, the date of payment is deemed to be the date of mailing of the notice of assessment if the payment is made before the twenty-first day of the month following the month in which the notice of assessment was mailed.

The same rule applies where the payment is made by remittance to the Minister, before the day referred to in the first paragraph, of a negotiable instrument falling due before that day."

47. Section 49 of the said Act is amended by replacing the words "within thirty days of the date of mailing of the notice of assessment" in the second and third lines by the words "before the twenty-first day of the month following the month in which a notice of assessment is mailed".

48. (1) Sections 50 to 52 of the said Act are replaced by the following sections:

"50. Where, on the date the expiry of the time allowed for paying to the Minister the balance of his estimated duties for the fiscal year, the amount paid by an operator as duties payable for a fiscal year is less than the amount of duties payable for that fiscal year, the person liable to pay the duties shall pay interest, at the rate fixed under section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), on the difference between those two amounts, for the period extending from the date of expiry of the time allowed for paying to the Minister the balance of the estimated duties to the day of payment; if no amount has been paid by the operator, the interest is exigible on the total amount of duties payable for the same period.

"51. In addition to the interest payable under section 50, an operator liable to make a payment under section 46 shall pay interest

on any payment or part of a payment he has not made on or before the date of expiry of the time allowed therefor, at the rate fixed under section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), for the period extending from that date to the day of payment or to the day he becomes liable to pay interest under section 50, whichever is earlier.

"52. For the purposes of section 51, an operator required to make a payment for a fiscal year under section 46 is deemed to have been liable to make payments based on one of the methods described in paragraph 1 of section 46 that gives the lowest amount to be paid on or before each of the dates referred to in the said paragraph, by reference to

(1) his estimated duties for the current fiscal year or his first basic provisional account within the meaning of section 46.0.1 for the fiscal year; or

(2) his second basic provisional account within the meaning of section 46.0.2 for the fiscal year and his first basic provisional account for the fiscal year."

(2) Subsection 1, where it replaces section 50 of the Mining Duties Act, applies from 1 July 1994 in respect of debts outstanding on that date or thereafter and, where it replaces sections 51 and 52 of the said Act, applies from 1 July 1994.

49. The said Act is amended by inserting, after section 52, the following sections:

"52.0.1 Notwithstanding sections 51 and 52, the interest payable by an operator under the said sections shall not exceed the amount by which the interest that would be payable by the operator under the said sections if he had made no payments exceeds the amount obtained by computing interest at the rate fixed under section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) capitalized daily on each payment made by the operator, for the period extending from the day of the payment to the day on or before which the operator is required to pay to the Minister the balance of his estimated duties payable or would be so required if he had such a balance.

"52.0.2 Every operator required to make a payment under section 46 shall pay, in addition to interest payable under section 51, additional interest at the rate of 10% per annum, for the period for which interest is payable under section 51, on each unpaid payment

or part of a payment that is less than 90% of the payment he was required to make.

"52.0.3 Notwithstanding section 52.0.2, the interest payable by an operator under the said section shall not exceed the amount by which the interest that would be payable by the operator under the said section if he had made no payments exceeds the amount obtained by computing interest at the rate of 10% capitalized daily on each payment made by the operator, for the period extending from the day of the payment to the day on or before which the operator is required to pay to the Minister the balance of his estimated duties payable or would be so required if he had such a balance.

"52.0.4 Sections 28 and 28.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), adapted as required, apply to the computation of interest for the purposes of this Act."

50. Section 53 of the said Act is amended by replacing the words "in the form prescribed" in the first line by the words "on the form prescribed by the Minister".

51. Section 54 of the said Act is amended by replacing the words "a prescribed form" in the first line by the words "the form prescribed by the Minister".

52. Section 55 of the said Act is amended

(1) by replacing the word "exigibles" in the second line of the French text by the word "payables";

(2) by replacing the words " , to be fixed by the Minister, of not less than 15 per cent and not more than 50 per cent of the amount of the duties evaded or sought to be evaded" in the third, fourth and fifth lines by the words "equal to 50 per cent of the amount the payment of which he evaded or attempted to evade".

53. The second paragraph of section 58 of the said Act is amended by replacing the letter "b" in the third line by the figure "2".

54. The said Act is amended by inserting, after section 59, the following sections:

"59.0.1 The Minister may determine that a refund due to an operator by reason of the application of this Act may be allocated to the payment of any amount for which the operator is indebted under an Act or program coming under the administration of the Minister of Natural Resources.

In such a case, the Minister shall

(1) first, make, where appropriate, the allocation provided for in the first paragraph;

(2) then, inform the operator of the amount allocated to the existing debt;

(3) pay the balance of the refund to the operator entitled thereto; and

(4) send to the operator, whether or not any amount is paid to him, a notice containing a detailed account of the sums allocated.

"59.0.2 Where an operator who owes an amount exigible under this Act is also the creditor or beneficiary of an amount payable under an Act or program coming under the administration of the Minister of Natural Resources, the Minister may allocate all or part of the amount to the payment of the debt up to the full amount of the debt."

55. (1) Section 60 of the said Act is amended by replacing the first and second paragraphs by the following paragraph:

"60. Where an overpayment by an operator is refunded or allocated to another liability, interest shall be paid to him on the amount of the overpayment for the period ending on the day of such refund or allocation and commencing on the latest of

(1) the day on which the overpayment was made following a notice of assessment;

(2) the forty-sixth day following the day on which the overpayment was made otherwise than following a notice of assessment;

(3) the forty-sixth day following the day on or before which the return giving rise to the overpayment was required to be filed under section 36;

(4) the forty-sixth day following the day on which, pursuant to section 36, the operator filed the return giving rise to the overpayment, except where the return was filed on the day on or before which it was required to be filed; and

(5) where an overpayment is determined for a fiscal year following an application for the amendment of a return filed under section 36, 36.1 or 37 for the fiscal year, the forty-sixth day following the day on which the Minister received the application in writing."

(2) Subsection 1 applies

(a) to a refund or allocation made by the Minister following the examination of a return sent after 30 June 1994;

(b) to an application for a refund received after 30 June 1994.

56. The said Act is amended by inserting, after section 60.2, the following section:

"60.3 Any amount owed under this Act as a refund is inalienable and unseizable."

57. Section 61 of the said Act is amended by replacing the words "in prescribed form" in the third line by the words "on the form prescribed by the Minister".

58. Section 65 of the said Act is amended

(1) by replacing the letter "b" in the third line by the figure "2";

(2) by replacing the letter "c" in the third line by the figure "3".

59. Section 71 of the said Act is amended by striking out the words ", in the manner prescribed by regulation," in the first line.

60. Section 74 of the said Act is replaced by the following sections:

"74. Any person required under this Act to keep records and books of account shall retain them as well as the invoices and any other voucher in support of the information they contain, for four years after the date of the first notice of assessment issued in respect of the fiscal year to which they pertain.

"74.1 An operator subject to this division who has served a notice of objection in respect of an assessment or is a party to an appeal brought under this Act shall retain all records, books of account and vouchers necessary for the examination of the objection or the appeal until the time for appeal has expired or until the judgment on the appeal has been rendered and, where applicable, until any other time for appeal has expired or the judgment on it has been rendered."

61. The said Act is amended by inserting, after section 80, the following section:

"80.1 Where a person has not complied with a formal demand in respect of information or a document, any court shall, on motion

of the Minister, prohibit introduction of such information or document as evidence unless the person establishes that the demand was unreasonable under the circumstances."

62. The said Act is amended by inserting, in Chapter VII, the following:

"DIVISION II.1

"CONFIDENTIAL INFORMATION

"80.2 All information obtained under this Act is confidential. No person holding or having held a position in the Ministère des Ressources naturelles may use such information for any purpose other than the purposes of this Act, communicate such information or allow it to be communicated to a person not legally entitled thereto or allow such a person to examine a document containing such information or to have access to it.

However, information concerning the operator may, upon a written request by the operator or his authorized representative, be communicated to a person or body designated in the request.

"80.3 Notwithstanding section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) and subject to sections 80.2, 80.4 and 80.5, no person has a right of access to the documents and information obtained under this Act.

"80.4 For the purposes of section 80.2 and notwithstanding section 23 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1), a person mentioned in the second paragraph is entitled, to the extent provided, to examine information obtained under this Act and the Minister may communicate such information or allow it to be communicated to such person.

The persons are

(1) the Auditor General, in respect of audits and inquiries necessary in the performance of his duties;

(2) the Minister of Finance, in respect of the information necessary to evaluate and formulate the fiscal policy of the Government.

No information so obtained may be disclosed in any manner.

"80.5 Notwithstanding section 23 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) and section 80.2 of this Act, the Minister may, according to law and on a reciprocal basis, make an agreement with a government in Canada for an exchange of information or documents obtained under an Act that provides for the imposition of a duty, royalty or tax.

"80.6 Subject to section 80.7 and notwithstanding any other Act, in the case of judicial proceedings other than criminal or penal proceedings, no person holding or having held a position in the Ministère des Ressources naturelles may be summoned or is authorized to testify in respect of information referred to in section 80.2 or to produce a document containing such information or a document obtained or written by or on behalf of the Minister for the purposes of this Act.

"80.7 Section 80.6 does not apply to proceedings between an operator and the Deputy Minister or to an appeal to the Commission de la fonction publique under the Public Service Act (R.S.Q., chapter F-3.1.1) or to other proceedings in matters of labour relations between the Department and one of its employees, but the Minister, the Deputy Minister and the Assistant Deputy Ministers of the Department are not compellable; they shall, however, upon a written request by a party served at least 30 days before the date of the hearing and specifying the facts concerning which a testimony is required, designate a public servant having knowledge of the facts to testify.

Where the Commission de la fonction publique, another labour relations authority party to proceedings between the Department and one of its employees or a board of inquiry established by the Government requires a public servant to testify before it, the testimony is given and, if applicable, documents are produced exclusively behind closed doors, and such testimony and documents shall not be mentioned in any document, report, stenographic notes or recording of that Commission, authority or board or mentioned at its other public sittings or sittings behind closed doors."

63. The second paragraph of section 83 of the said Act is amended by adding, at the end, the words "except in respect of the interest on the amount awarded, which shall be computed at the rate fixed under section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) and capitalized daily."

64. The said Act is amended by inserting, after section 83, the following section:

"83.1 Any sum due under this Act constitutes a debt for the operator and a claim in favour of the Minister.

The claim in favour of the Minister gives rise to a legal hypothec in accordance with article 2724 of the Civil Code of Québec on all the property of the debtor."

65. Section 84 of the said Act is replaced by the following section:

"84. Any person who contravenes the first paragraph of section 80.2 is guilty of an offence and is liable to a fine of not more than \$5 000."

66. Section 85 of the said Act is amended by replacing the words "in the form prescribed" in the first line by the words "on the form prescribed by the Minister".

67. Sections 1 to 14, 17, 18, 20 and 21, 23 to 27, 30, 34, 37, 39 to 42, 44, 50 to 52, 57, 59, 60, 63 and 66 apply to fiscal years ending after 12 May 1994.

68. Sections 46 and 47 apply in respect of notices of assessment issued after 30 June 1994.

69. Section 49 has effect from 1 July 1994.

70. Section 53 applies to refunds made after 12 May 1994.

71. Section 58 applies in respect of notices of assessment issued after 12 May 1994.

72. Section 61 applies to demands made after 12 May 1994.

73. This Act comes into force on 21 December 1994.



Regulations and other acts

Gouvernement du Québec

O.C. 38-95, 18 January 1995

Financial Administration Act
(R.S.Q., c. A-6)

**Institut de recherche et d'information sur la
rémunération**

— **Certain contracts**

By-law respecting special rules governing certain services contracts of the Institut de recherche et d'information sur la rémunération

WHEREAS under section 49.1 of the Financial Administration Act (R.S.Q., c. A-6), the Government may exempt all contracts made by a public body or certain categories of contracts from the application of Government regulations, provided that the public body has adopted, by by-law, special rules governing the conditions of those contracts;

WHEREAS under section 49.3.2. of that Act, the public bodies to which sections 49.1, 49.3 and 49.4 of the Act apply have, for the purposes of those sections, the power to adopt the special rules referred to therein;

WHEREAS the board of directors of the Institut de recherche et d'information sur la rémunération made the By-law respecting special rules governing certain services contracts of the Institut de recherche et d'information sur la rémunération;

WHEREAS under Order in Council 37-95, the Government exempted certain services contracts of the Institut de recherche et d'information sur la rémunération from the application of Government regulations with respect to contracts;

WHEREAS under section 49.1 mentioned above, the By-law of the Institut has effect only if it is approved by the Government, upon the recommendation of the Conseil du trésor;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the text of the By-law was published in Part 2 of the *Gazette officielle du Québec* of 18 May 1994, with a notice that it could be submitted to the Government for approval, with or without amendment, upon the expiry of 45 days following that publication;

WHEREAS the Conseil du trésor recommended that the By-law of the Institut be approved;

WHEREAS it is expedient to approve the By-law with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Concerted Action and Minister of Employment:

THAT the By-law respecting special rules governing certain services contracts of the Institut de recherche et d'information sur la rémunération, the text of which is attached to this Order in Council, be approved.

LOUIS BERNARD,
Clerk of the Conseil exécutif

By-law respecting special rules governing certain services contracts of the Institut de recherche et d'information sur la rémunération

Financial Administration Act
(R.S.Q., c. A-6, s. 49.3.2)

DIVISION I SCOPE

1. This By-law applies to professional services contracts that the Institut de recherche et d'information sur la rémunération concludes in the exercise of its powers to conduct surveys, studies, research and analyses, which are provided for in sections 19 and 20 of the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., c. R-8.2).

2. The provisions of the General Regulation respecting the conditions of contracts of government departments and public bodies and those of the Regulation respecting services contracts of government departments and public bodies apply to the services contracts referred to in section 1, except to the extent that they are exempt from their application by the Government and subject to the provisions of this Regulation.

DIVISION 2 LIMITED INVITATION TO TENDER

3. For a contract estimated at \$10 000 or more, a limited invitation to tender shall be extended to not less than 3 suppliers chosen by the Institut who have a place of business in Québec or, failing such, to the only 2 suppliers who have a place of business in Québec.

DIVISION 3 REPORT

4. The Institut shall send to the Conseil du trésor, at least once a year, a report on the contracts it awarded, including the number and total amount of the contracts awarded as well as any other information that may be required.

Notwithstanding the foregoing, the Institut may refrain from including in that report any information likely to reveal the nature or content of a contract, or the supplier concerned. As soon as confidentiality need no longer be maintained in respect of such information, the Institut shall include it in a subsequent report.

DIVISION 4 EVALUATION OF PROPOSALS WITH PRICES

5. When evaluating proposals with prices, the Institut may add its own criteria to the compulsory criteria and suggested criteria provided for in Schedule 1 to the Regulation respecting services contracts of government departments and public bodies.

DIVISION 5 COMING INTO FORCE

6. The provisions of this By-law come into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 60-95, 18 January 1995

An Act respecting the conservation
and development of wildlife
(R.S.Q., c. C-61.1)

Anse Saint-Jean Controlled Zone — Regulation

Regulation respecting the Anse Saint-Jean Controlled
Zone

WHEREAS the Anse Saint-Jean Controlled Zone was established in accordance with section 81.2 of the Wild-life Conservation Act (R.S.Q., c. C-61) by the Regulation respecting the Anse Saint-Jean Controlled Zone (R.R.Q., 1981, c. C-61, r. 91), amended by the Regulation made by Order in Council 2257-83 dated 1 November 1983;

WHEREAS the Wild-life Conservation Act was replaced by the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1);

WHEREAS under section 186 of the Act respecting the conservation and development of wildlife, every provision of a regulation, order in council or order made by the Government under the Wild-life Conservation Act continues to be in force to the extent that it is consistent with that Act;

WHEREAS under section 184 of that Act, the provisions of the Wild-life Conservation Act are replaced by the corresponding provisions of the Act respecting the conservation and development of wildlife;

WHEREAS under section 104 of that Act, the Government may, by order, establish controlled zones on land in the public domain for the development, harvesting and conservation of wildlife or a species of wildlife;

WHEREAS under section 191.1 of that Act, regulations made by the Government under section 104 of that Act before 1 January 1987 shall continue to be in force until they are replaced, amended or repealed by an order of the Government;

WHEREAS it is expedient to alter the territory of the Anse Saint-Jean Controlled Zone;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment and Wildlife:

THAT the technical description of the Anse Saint-Jean Controlled Zone attached to this Order in Council be substituted for the technical description entered in section 1 of the Regulation respecting the Anse Saint-Jean Controlled Zone (R.R.Q., 1981, c. C-61, r. 91) amended by the Regulation made by Order in Council 2257-83 dated 1 November 1983;

THAT Schedule A attached to this Order in Council be substituted for Schedule A to that Regulation;

THAT this Order in Council come into force on the date of its publication in the *Gazette officielle du Québec*.

LOUIS BERNARD,
Clerk of the Conseil exécutif

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT
ET DE LA FAUNE
CIRCONSCRIPTION FONCIÈRE DE CHICOUTIMI

TECHNICAL DESCRIPTION

Anse Saint-Jean Controlled Zone

Two territories located in the Municipalité régionale de comté du Fjord-du-Saguenay, townships of Ducreux, Périgny and Saint-Jean covering a total area of 193 km² and whose perimeter is described as follows:

Territory A

Starting from Point 1 located at the intersection of the line dividing the townships of Saint-Jean and Dumas and the line dividing the townships of Ducreux and Saint-Jean.

Thence, southwesterly, the line dividing the townships of Ducreux and Sagard to Point 2, a point whose coordinates are:
5 327 225 mN and 411 100 mE

Thence, westerly, southerly and southwesterly a broken line passing through points 3 and 4 to Point 5 located on the line dividing the townships of Ducreux and Sagard skirting so as to exclude lac du Camp and lac Croche.

Point	Coordinate
3	5 327 250 mN and 409 500 mE
4	5 325 000 mN and 409 500 mE
5	5 320 200 mN and 407 700 mE

Thence, westerly, a straight line to Point 6, skirting so as to include the lakes met there, a point whose coordinates are:
5 320 500 mN and 402 900 mE

Thence, westerly, a straight line to Point 7 located on the line dividing the townships of Ducreux and Périgny, a point whose coordinates are:
5 320 600 mN and 400 300 mE

Thence, northerly, following that line dividing the townships to Point 8 located on the N.H.W.M. on the right bank of a stream, a point whose coordinates are:
5 321 250 mN and 400 325 mE

Thence, northwesterly, the N.H.W.M. of that stream and of an unnamed lake to Point 9 located on the central line of the right-of-way of the electrical power line, a point whose coordinates are:
5 322 550 mN and 398 475 mE

Thence, northerly and northeasterly, that central line to Point 10, a point whose coordinates are:
5 334 150 mN and 402 150 mE

Thence, southeasterly, a straight line to Point 11, a point whose coordinates are:
5 333 700 mN and 403 150 mE

Thence, southerly, a straight line to Point 12, a point whose coordinates are:
5 333 075 mN and 403 125 mE

Thence, southeasterly, a straight line to Point 13 located on the northern limit of the right-of-way (10 m) of a road running north of lac à Moreau, a point whose coordinates are:
5 332 525 mN and 404 500 mE

Thence, in a general northeasterly direction, that limit of the right-of-way to Point 14 located on the N.H.W.M. on the left bank of ruisseau du Portage, a point whose coordinates are:
5 332 625 mN and 405 225 mE

Thence, in a general northerly direction, that N.H.W.M. to Point 15 located on the line dividing the townships of Ducreux and Saint-Jean.

Thence, southeasterly, that line dividing the townships of Ducreux and Saint-Jean.

Northeasterly, the southeastern limit of rang 11 of the Canton de Saint-Jean.

Southeasterly, the southwestern limit of lot 32, rang V.

Northeasterly, the southeastern limit of rang V then the southern and southeastern limit of rang sud skirting along the N.H.W.M. so as to exclude the lake that it meets.

Northeasterly, the southeastern limit of lot 1 of rang sud. Easterly, the southern limit of lots 6, 4, 5, 3 and 2 of rang nord.

Southwesterly, the line dividing the townships of Saint-Jean and Dumas skirting along the N.H.W.M. so as to include the lake that it meets to the starting point.

Area: 175 km²

Territory B

Starting from Point 16 located at the intersection of the northern limit of the right-of-way (20 m) of Route 170 and of the southeastern limit of rang V of the Canton de Saint-Jean.

Thence, northeasterly, the southeastern limit of rang V of the Canton de Saint-Jean.

Southeasterly, northeasterly and northwesterly, the southwestern, southeastern and northeastern limit of rang VIII, skirting along the N.H.W.M. so as to include the lake on the line and skirting the second lac de Saint-Fiacre along the N.H.W.M. so as to exclude.

Northeasterly, the southeastern limit of rang VI.

Southeasterly, the southwestern limit of rang VII.

Southeasterly, a straight line to Point 17, a point whose coordinates are:

5 442 375 mN and 417 800 mE

Thence, southeasterly, a straight line to Point 18 located at the intersection of the line dividing the townships of Saint-Jean and Dumas and of the line dividing lots 10-2 and 11-2 of rang nord of the Canton de Dumas.

Southwesterly, the line dividing the townships of Saint-Jean and Dumas to a point located on the northern limit of rang nord of the Canton de Saint-Jean.

Southwesterly, the northern limit of lots 1, 2, 3, 4, 5 and 6 of rang nord of the Canton de Saint-Jean.

Southwesterly, the southeastern limit of rang sud to the northern limit of the right-of-way (20 m) of Route 170.

Thence, southwesterly, that limit of the right-of-way to the starting point.

Area: 18 km²

The coordinates referred to above are expressed in metres and were graphically traced from the U.T.M. grid used on the maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada (NAD 1927, zone 19).

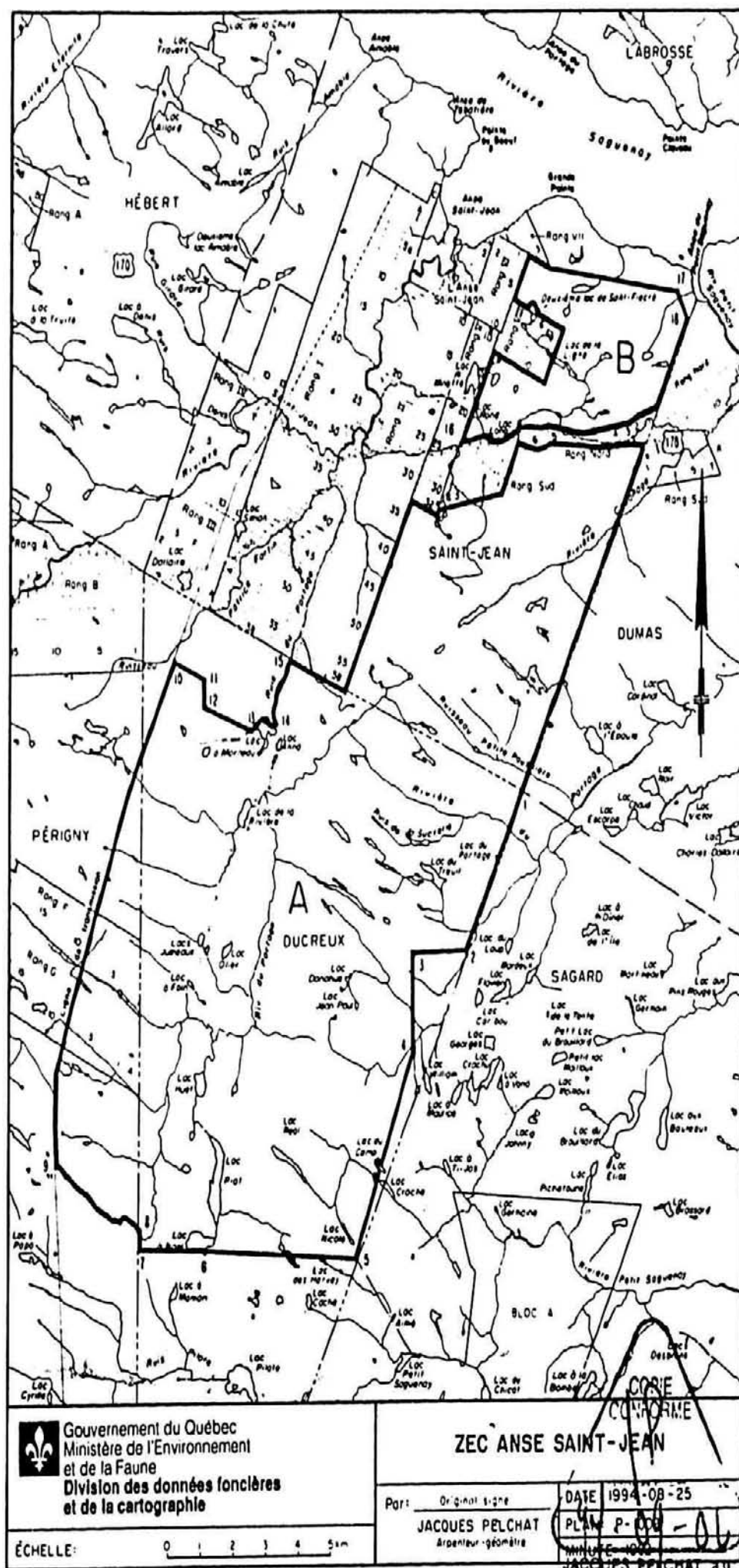
The whole as shown on a map to a scale of 1: 125 000 bearing number P-1002, kept at the Division des données foncières et de la cartographie, a copy of which is attached hereto.

Maps 1:50 000 22 D/1

The original of this document is kept at the Division des données foncières et de la cartographie of the Ministère de l'Environnement et de la Faune

Prepared by JACQUES PELCHAT,
Land Surveyor

Québec, 25 August 1994



Gouvernement du Québec

O.C. 61-95, 18 January 1995

An Act respecting the conservation and development of wildlife

(R.S.Q., c. C-61.1)

Onatchiway-est Controlled Zone — Regulation

Regulation respecting the Onatchiway-est Controlled Zone

WHEREAS the Onatchiway-est Controlled Zone was established in accordance with section 81.2 of the Wildlife Conservation Act (R.S.Q., c. C-61), by the Regulation respecting the Onatchiway-est Controlled Zone (R.R.Q., 1981, c. C-61, r. 139);

WHEREAS the Wildlife Conservation Act was replaced by the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1);

WHEREAS under section 186 of the Act respecting the conservation and development of wildlife, every provision of a regulation, order in council or order made by the Government under the Wildlife Conservation Act continues to be in force to the extent that it is consistent with that Act;

WHEREAS under section 184 of that Act, the provisions of the Wildlife Conservation Act are replaced by the corresponding provisions of the Act respecting the conservation and development of wildlife;

WHEREAS under section 104 of that Act, the Government may, by order, establish controlled zones on land in the public domain for the development, harvesting and conservation of wildlife or a species of wildlife;

WHEREAS under section 191.1 of that Act, regulations made by the Government under section 104 of that Act before 1 January 1987 shall continue to be in force until they are replaced, amended or repealed by an order of the Government;

WHEREAS it is expedient to alter the territory of the Onatchiway-est Controlled Zone in order to enlarge it;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment and Wildlife:

THAT the Regulation respecting the Onatchiway-est Controlled Zone (R.R.Q., 1981, c. C-61, r. 139) be amended by substituting the technical description at-

tached to this Order in Council for the technical description in section 1;

THAT Schedule A attached to this Order in Council be substituted for Schedule A to the Regulation;

THAT this Order in Council come into force on the date of its publication in the *Gazette officielle du Québec*.

LOUIS BERNARD,
Clerk of the Conseil exécutif

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE
CIRCONSCRIPTION FONCIÈRE DE CHICOUTIMI

TECHNICAL DESCRIPTION

CONTROLLED ZONE: ONATCHIWAY-EST

A territory situated in the Municipalité régionale de comté du Fjord du Saguenay, in the townships of: Chastelain, Garreau and in an unorganized territory, the whole in reference to the original survey, covering an area of 1 462 km² and whose perimeter is described as follows:

Point 1

That point is located at the meeting of the normal high water mark (bank) on the left bank of rivière Wapishish with the northwestern limit of the right-of-way of power transmission line No. 7019.

Segment 1-2

From that Point 1, southwesterly, that limit of the right-of-way, skirting lac Jean-Marc by the shore so as to include it, to Point 2, which is the meeting with the line dividing 2 basins, whose coordinates are:

5 405 750 mN and 375 000 mE;

Segment 2-3

From that Point 2, in a general northwesterly direction, that line of basins running through the points with the following coordinates:

5 406 600 mN and 373 625 mE;

5 405 400 mN and 372 800 mE;

5 406 700 mN and 371 400 mE;

5 407 550 mN and 370 050 mE;

that latter point, being Point 3, located at the meeting with the southeastern limit of the right of way (10 metres) of a forest road along rivière Saint-Louis.

Segment 3-4

From that Point 3, southwesterly, that limit of the right of way (10 metres) to Point 4 located at the meeting with the right bank of a stream that is a tributary of rivière Saint-Louis, a point whose coordinates are: 5 404 000 mN and 363 550 mE;

Segment 4-5

From that Point 4, northwesterly, the right bank of that stream and its extension to the meeting with the right bank of rivière Saint-Louis.

Northeasterly then northwesterly, the bank of that river, of ruisseau Cécile, of a chain of streams and lakes so as to include them to Point 5 located at the western end of the last lake in the chain, a point whose coordinates are:

5 406 400 mN and 361 700 mE;

Segment 5-6

From that Point 5, northwesterly, a straight line to the meeting with the southeast shore of an unnamed lake, a point whose coordinates are:

5 406 650 mN and 361 250 mE;

In a general northwesterly direction, the shore of that lake, the bank of its tributary and the shore of an unnamed lake so as to include them to the western end of the latter lake, a point whose coordinates are:

5 406 900 mN and 360 650 mE;

Northwesterly, a straight line to a point located on the eastern end of the shore of an unnamed lake, a point whose coordinates are:

5 407 400 mN and 359 650 mE;

Northwesterly, the shore of that lake, the bank of its effluent, the shore of another unnamed lake so as to include them up to the northern end of the latter lake, a point whose coordinates are:

5 408 300 mN and 358 900 mE;

Northwesterly, a straight line to a point located on the western end of a shore of an unnamed lake, a point whose coordinates are:

5 409 650 mN and 358 100 mE;

Northeasterly, a straight line to Point 6 located on the line dividing 2 basins, a point whose coordinates are:

5 410 800 mN and 359 150 mE;

Segment 6-7

From that Point 6, northwesterly, that line of 2 basins running through the following points:

5 412 450 mN and 357 350 mE;

5 416 000 mN and 355 600 mE;

5 419 650 mN and 355 300 mE;

Westerly, a straight line to Point 7 located on the left bank of rivière Shipshaw, at the mouth of rivière des Huit Chutes, a point whose coordinates are:

5 149 575 mN and 351 700 mE;

Segment 7-8

From that Point 7, in a general northerly direction, the bank of rivière Shipshaw (lac Onatchiway and petit lac Onatchiway) so as to include them to a point located on the right bank of a tributary of the latter lake, a point whose coordinates are:

5 447 400 mN and 352 450 mE;

In a general northeasterly direction, the right bank of that tributary and the shore of a chain of lakes and streams, so as to include them, to a point located at the northern end of the last lake of the chain, a point whose coordinates are:

5 450 875 mN and 355 200 mE;

Segment 8-9

From that Point 8, northwesterly, a straight line to the meeting with the southwest shore of an unnamed lake, a point whose coordinates are:

5 451 100 mN and 355 100 mE;

In a general northerly direction, the shore of a chain of lakes and streams that are tributaries of lac à l'Anguille, so as to include them, the shore of lac à l'Anguille and the bank of rivière du Portage so as to include them, to Point 9 whose coordinates are:

5 461 000 mN and 356 300 mE;

Segment 9-10

From that Point 9, northwesterly then northeasterly, a broken line running through the following points:

5 462 500 mN and 355 900 mE;

5 464 500 mN and 361 100 mE;

Northeasterly, a straight line to a point located on the west shore of an unnamed lake skirting by the shore the lake met there so as to include it, a point whose coordinates are:

5 465 900 mN and 363 400 mE;

Northeasterly, the west shore of that lake and the shore of a chain of lakes and streams so as to include them to a point whose coordinates are:

5 468 750 mN and 364 800 mE;

Easterly, a straight line to a point located at the northern end of a lake that is a tributary of lac Rouvray, a point whose coordinates are:

5 467 650 mN and 367 100 mE;

Southeasterly, the east shore of that lake and the shore of a chain of streams and lakes so as to include them to a point located at the eastern end of an unnamed lake, a point whose coordinates are:

5 466 800 mN and 369 250 mE;

Southeasterly, a straight line to Point 10 located on the northeast shore of lac Rouvray, a point whose coordinates are:

5 465 300 mN and 371 000 mE;

Segment 10-11

From that Point 10, in a general southeasterly then southwesterly direction, the shore of lac Rouvray and lac aux Huards so as to include them to a point whose coordinates are:

5 455 375 mN and 369 875 mE;

Southeasterly, a straight line to a point whose coordinates are 5 453 800 mN and 375 750 mE;

skirting lac Venus by its shore so as to include it.

Southeasterly, a straight line to a point whose coordinates are:

5 434 600 mN and 384 550 mE;

skirting lac Vanel by its shore, so as to exclude it, and a small lake so as to include it, the latter being located at coordinate:

5 443 100 mN and 380 600 mE;

Segment 11-1

Southwesterly, a straight line to a point whose coordinates are:

5 414 350 mN and 379 125 mE;

(limit of former forestry concessions No. 122, rivière Shipshaw and No. 120 Moncouche). That limit skirts the lakes located at the following coordinates by their shores so as to include them:

5 425 200 mN and 381 900 mE;

5 423 950 mN and 381 650 mE;

5 421 550 mN and 381 300 mE;

and by the shore, so as to exclude them, all the other lakes met there.

Southeasterly, a straight line following an astronomical azimuth of 105°00 to the left bank of rivière Wapishish;

Southwesterly, the bank of rivière Wapishish so as to exclude it to the starting point.

Note: It is understood that when the shore or bank of a body of water or a watercourse is mentioned, the reference is always the outer limit of the shore or bank, which is the normal high water mark.

The U.T.M. coordinates mentioned above were graphically traced from maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada. (N.A.D. 1927, zone 19).

The whole as shown on map P-9015, to a scale of 1:125 000, a copy of which in a reduced format is attached hereto as an indication; the original of those documents being kept at the Division des données foncières et de la cartographie of the Ministère de l'Environnement et de la Faune.

Maps: 22 D/14, 22 D/15, 22 E/2, 22 E/3, 22 E/7

Prepared by: HENRI MORNEAU,
Land Surveyor

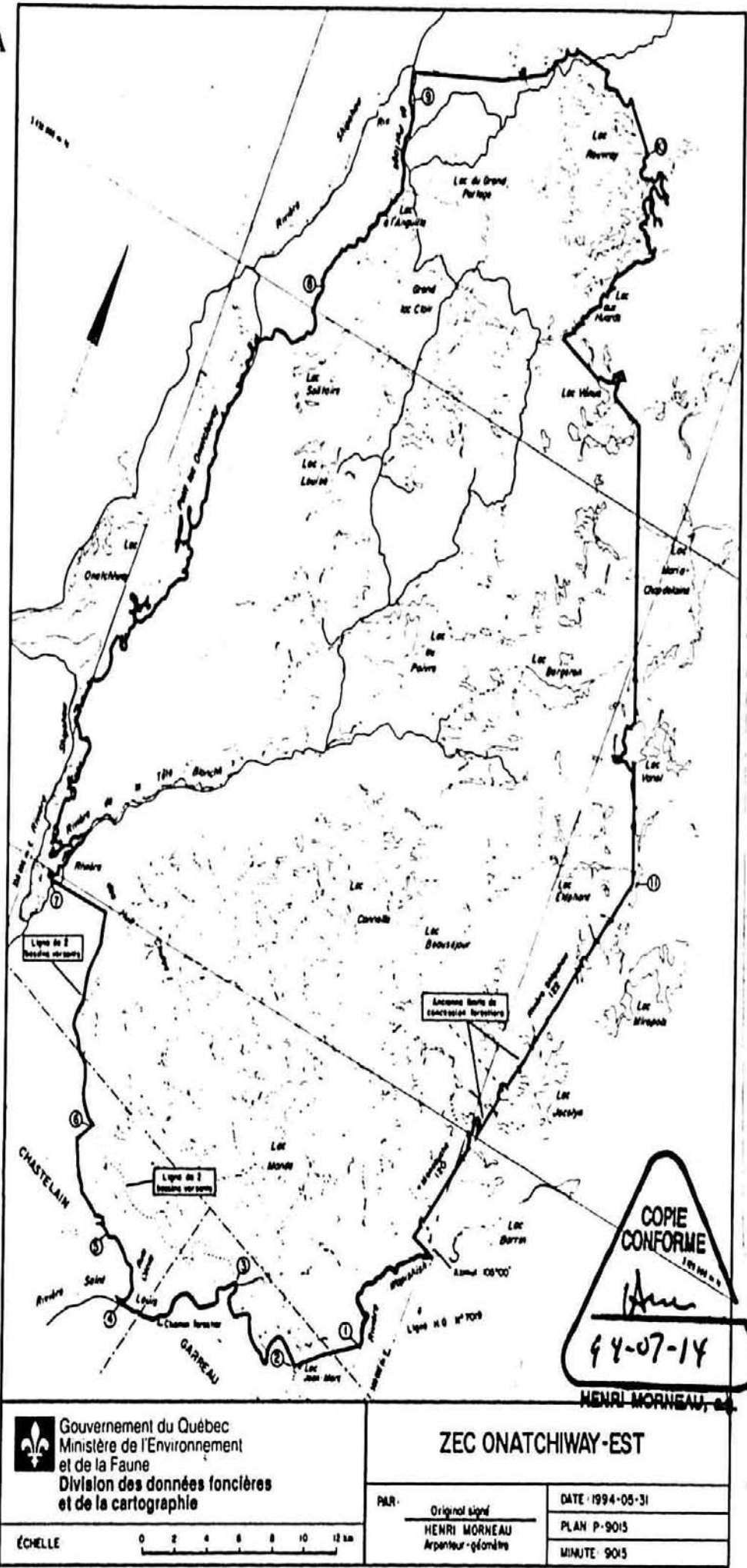
Québec, 31 May 1994

Minute 9015

Toponymy reviewed by the Commission de toponymie in May 1994

7803

SCHEDULE A





Draft Regulations

Draft Regulation

An Act respecting market intermediaries
(R.S.Q., c. I-15.1)

Market intermediaries in damage insurance — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the By-law to amend the By-law of the Conseil des assurances de dommages respecting market intermediaries in damage insurance, made by the Conseil des assurances de dommages the text of which appears below, may be approved by the Government upon the expiry of 45 days following this publication. The Government may approve it with or without amendments.

According to the Conseil des assurances de dommages, the purpose of the draft by-law is to improve the rules governing the carrying on of the activity of special broker.

To that end, it proposes, in particular, to restrict the right to carry on activities as a special broker, within a firm, exclusively to the brokers in damage insurance who carry on activities in that firm. It also proposes to increase from \$50 000 to \$100 000 the security that a special broker must provide to guarantee the performance of the obligations of insurers who do not hold a permit for Québec and with whom he places risks. Finally, it specifies who can give a special brokerage mandate to a broker.

To date, study of the matter has revealed no impact on the public, except that it will be better protected since the activity will be better supervised. For businesses and particularly small and medium-sized businesses, the only impact is an increase in the amount of security to be provided.

Additional information may be obtained by contacting Mrs. Diane Paradis, Director General and Secretary, Conseil des assurances de dommages, 2020, rue University, bureau 1919, Montréal (Québec), H3A 2A5. Telephone: (514) 282-8765, fax: (514) 282-7466.

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Inspector General of Financial Institutions, 800, place d'Youville, 9^e étage, Québec

(Québec), G1R 4Y5. Comments will be forwarded to the Minister of Finance by the Inspector General of Financial Institutions.

ALFRED VAILLANCOURT,
Acting Inspector General of Financial Institutions

By-law to amend the By-law of the Conseil des assurances de dommages respecting market intermediaries in damage insurance

An Act respecting market intermediaries
(R.S.Q., c. I-15.1, s. 13 and s. 78, 1st par., subpar. 5, 8 and 11)

1. The By-law of the Conseil des assurances de dommages respecting market intermediaries in damage insurance, approved by Order in Council 1015-91 dated 17 July 1991, is amended in section 5 by adding the following paragraph:

"In the case of a firm, this certificate permits its holder to carry on activities as a special broker only through insurance brokers who carry on their activities within this firm."

2. Section 32 of the By-law is amended by striking out paragraphe 3.

3. Section 33 of the By-law is amended by substituting number "100 000" for number "50 000".

4. Section 50 of the By-law is amended:

(1) by substituting in paragraph 2, the words "property or other interests to be insured" for the words "risk proposed";

(2) by substituting the following for paragraph 3:

"(3) the identity and address of the principal establishment of all the insurers not holding permits in Québec, who accepted to insure the proposed property or other interests."

5. Section 51 of the By-law is amended by substituting, in paragraph 1 of the first paragraph, the words "submit, verbally or in writing, an insurance proposal" for the words "offer a risk".

6. The By-Law is amended by inserting the following after section 51:

"51.1. Before availing himself of his special broker certificate, the holder must obtain his mandate directly from the eventual insured.

However, the first paragraph does not prevent another market, intermediary from referring the eventual insured to this holder, nor the sharing of commissions."

7. Schedule I of the By-Law is amended:

(1) by substituting, in the first paragraph, the words "property or other interests" for the words "risks" and "risk", wherever they occur,

(2) by inserting, in the first paragraph, after the words "have refused to grant damage insurance applied for", the words "through the special broker";

(3) by inserting, in paragraph a) of the second paragraph, after the words "permit in Québec", the words "and does not maintain an establishment in Québec";

(4) by substituting, at the end of Schedule I, the word "legal person" for the word "corporation".

8. This By-law comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

8886

Draft Regulation

An Act respecting market intermediaries
(R.S.Q., c. I-15.1)

Market intermediaries in insurance of persons — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the By-law to amend the By-law of the Conseil des assurances de personnes respecting market intermediaries in insurance of persons, the text of which appears below, may be submitted to the Government for approval upon the expiry of 45 days following this publication. The Government may approve it with or without amendment.

According to the Conseil des assurances de personnes, the Draft By-law is intended in particular to correct the anomalies arising in the day-to-day application of the By-law of the Conseil des assurances de personnes re-

specting market intermediaries in insurance of persons. The Draft By-law is also designed to provide for situations which are not covered by the current By-law, especially with respect to the conditions for admission to the profession and the rules governing the Fonds d'indemnisation en assurance de personnes. In addition, the By-law seeks to maximize the effectiveness and reliability of the controls on the activities of market intermediaries in insurance of persons in order to offer better protection to the public.

To achieve this goal, the Draft By-law proposes, in particular, to remove birth certificates from the list of documents to be provided in order to obtain a certificate and to no longer require a sworn statement by the supervisor of a training period for reinstatement of a certificate. It also proposes to recognize the Attestation of College Studies as a diploma equivalent to the Diploma of College Studies. Furthermore, it proposes a maximum period of six months in which to submit a complete application for a trainee's certificate after passing the examination of the Conseil and the examination of the Association des intermédiaires en assurance de personnes du Québec. It also proposes that a candidate who does not appear for a supplemental examination should be considered as having failed the examination. It proposes that the training period should have a duration of three continuous months. It also proposes that holders of permits outside Québec should be exempted, under certain conditions, from the examinations of the Conseil and the training period.

The Draft By-law also proposes to clarify certain aspects of the rules governing the Fonds d'indemnisation en assurance de personnes: in particular, it provides that settlements between parties and judgments may not be set up against the fund; it proposes that the burden of proof should lie with the claimant, and it defines the concepts of fraud, dishonest practice and misappropriation of funds. It also proposes that a firm's or individual's certificate should be suspended as soon as the intermediary becomes a debtor to the fund.

It proposes certain amendments concerning fees payable: in particular, it provides that fees in arrears must be paid before a certificate is issued and that contributions may not be refunded or credited.

Finally, it proposes certain amendments in order to provide for certain situations involving certain changes during the term of a certificate and certain conditions for the issue of a firm's certificate.

Those amendments will have a direct impact on the guidelines for market intermediaries in insurance of persons, but will not affect the administrative operations of

businesses, particularly small and medium-sized businesses.

Further information may be obtained by contacting Mrs. Nathalie Drouin, Services juridiques, Conseil des assurances de personnes, 2480, chemin Sainte-Foy, bureau 150, Sainte-Foy (Québec), G1V 1T6; telephone number: (418) 650-3500; fax number: (418) 650-3501.

Any interested person having comments to make concerning this matter is asked to send them in writing, before the expiry of the 45-day period, to the Inspector General of Financial Institutions, 800, place d'Youville, 9^e étage, Québec (Québec), G1R 4Y5. The comments received will be transmitted by the Inspector General of Financial Institutions to the Minister of Finance.

ALFRED VAILLANCOURT,
*Acting Inspector General of
Financial Institutions*

By-law amending the By-law of the Conseil des assurances de personnes respecting market intermediaries in insurance of persons

An Act respecting market intermediaries
(R.S.Q., c. I-15.1, s. 78)

1. The By-law of the Conseil des assurances de personnes respecting market intermediaries in insurance of persons approved by Order in Council 1014-91 on July 17, 1991 and amended by the By-law approved by Order in Council 208-94 on February 2, 1994 is further amended in section 2:

(1) by replacing on the fifth and sixth lines of the second paragraph the words "a certificate for an insurance agent in accident or health insurance" by "one of the certificates provided in paragraphs (3) and (4) of section 1";

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

"A holder of a certificate provided in paragraphs (1) and (2) of section 1 may not proceed with the replacement of policies without the specific authorization of the market intermediary in insurance of persons under whose supervision and responsibility he is carrying out his training period and pursuant to the procedure provided in sections 111 et seq."

2. Section 5 of this By-law is amended:

(1) by inserting the following before paragraph (1):

"(0.1) send a completed application to the Conseil within 6 months of the date on which the following two examinations are passed:

(a) the examination provided in paragraph (4) or (5) depending on the class of certificate being applied for;

(b) the examination provided in paragraph (9) of section 1 of the By-law of the Association des intermédiaires en assurance de personnes du Québec (approved by Order in Council 1016-91 on July 17, 1991);";

(2) by adding the following after subparagraph ii of subparagraph (b) of paragraph (2):

"iii. be the holder of a College Studies Attestation in insurance of persons recognized by the Conseil;";

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

"(6) not have been found guilty, by final judgment, of a criminal act punishable by a fine of more than \$2,000 or an imprisonment of more than 6 months, or both concurrently, in the 5 years preceding his application for a certificate, unless he has been granted a pardon;";

(4) by the striking out the following on the first, second and third lines of paragraph (8) the following: "unless the bankruptcy resulted from causes unrelated to the activity of market intermediary;";

(5) by adding at the end of paragraph (14): "subject to the provisions of section 76.1;";

(6) by replacing paragraph (15) with the following:

"(15) have repaid, if applicable, any amount of principal, interest and costs from any final judgment that he was ordered to pay by reason of his liability for one of the causes referred to in section 175 of the Act respecting market intermediaries (R.S.Q., c. I-15.1), and have repaid, as the case may be, any funds disbursed and interest accrued at the rate set pursuant to section 28 of An Act respecting the ministère du Revenu (R.S.Q., c. M-31) and enquiry costs owing to the Fonds d'indemnisation en assurance de personnes or to any other Fonds d'indemnisation with jurisdiction in Québec;";

(7) by adding at the end of paragraph (16) "and the arrears owed because of them".

3. This By-law is amended by inserting the following after section 5:

"5.1. Notwithstanding paragraph (8) of section 5, the Conseil may issue a certificate if the applicant demonstrates that his bankruptcy resulted from causes unrelated to the activity of a market intermediary and if he furnishes security in favour of the Conseil and recognized by it, for all debts related to the activity of a market intermediary in insurance of persons.

5.2. The passing of the examinations provided in paragraph (4) or (5) of section 5 only permits the making of one application for a trainee certificate."

4. Section 7 of this By-law is amended by adding the following after the first paragraph:

"Failure to sit for the supplemental examination within the period prescribed in the first paragraph is equivalent to a failure of the supplemental examination."

5. Section 8 of this By-law is amended by adding at the end of the section the words: ", beginning upon the failure of the supplemental examination".

6. This By-law is amended by inserting the following after section 9:

"9.1. Any assistance between candidates, fraud or disturbance of order during an examination sitting may entail the annulment of the examination of the candidates involved and, by this very fact, may be equivalent to a failure.

This penalty is imposed by the Conseil."

7. Section 10 of this By-law is amended:

(1) by inserting the following after paragraph (9):

"9. (1) a signed statement attesting that he agrees to comply with the requirements of section 51;"

(2) by adding the following after paragraph (11):

"(12) any evidence, required by the Conseil, making it possible to check on the veracity of the statements and information already provided."

8. This By-law is amended by inserting the following after section 11:

"11.1. The market intermediary in insurance of persons under whose responsibility and supervision the training period is performed, must notify the Conseil in

writing in order to withdraw his responsibility and obligation of supervision regarding a trainee."

9. Section 13 of this By-law is amended:

(1) by replacing on the first line of the first paragraph and after the word "obtain," an individual's certificate" by "any one of the individual certificates provided in paragraphs (3), (4) and (5) of section 1";

(2) by replacing subparagraph (a) of paragraph (3) by the following:

"(a) have completed a training period lasting at least 3 months under the supervision and responsibility of one and the same natural person who has been carrying on activities for at least 2 years and who holds a certificate for a market intermediary in insurance of persons of the same class or a class encompassing the one applied for by the applicant, subject to the provisions of section 13.1;"

(3) by adding on the second line of paragraph (4) and after the figure "VIII" the words "and the arrears owed because of them".

10. This By-law is amended by inserting the following after section 13:

"13.1. If there is a change of the person under whose supervision and responsibility the training period is performed, the three month period provided in subparagraph (a) of paragraph (3) of section 13 begins elapsing from the moment the Conseil receives a written notification of change.

13.2. Any portion of a training period performed under the supervision and responsibility of an intermediary who dies or becomes disabled may be validated by the Conseil following an analysis of the activities report provided by the trainee. Where applicable, an intermediary in insurance of persons who has seen the trainee perform, shall corroborate the report.

13.3. The holder of an individual certificate in insurance of persons restricted to life insurance who applies for a certificate in insurance of persons that is not restricted, is exempt from the application of paragraph (1) and subparagraph (a) of paragraph (3) of section 13 and from paragraph (1) of section 14."

11. Section 14 of this By-law is amended:

(1) by inserting the following after paragraph (2):

"2. (1) a signed statement attesting that he agrees to comply with the requirements of section 51;"

(2) by replacing on the fourth, fifth and sixth lines of paragraph (5) "the registration of his firm name and of any amendments thereto" by "the declaration of registration and amending declarations in conformity with An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (Q.S. 1993, c. 48)";

(3) by replacing on the second line of paragraph (6), "and (11)" by ", (11) and (12)".

12. This By-law is amended by inserting the following after section 14:

"14.1. Where the intermediary under whose supervision and responsibility the training period is performed, refuses to sign the statement provided in paragraph (1) of section 14, the trainee must, if he still has at least 3 months remaining on his certificate, perform a training period under the supervision and responsibility of another intermediary. If there remains less than 3 months on the certificate, the trainee must file a report describing the activities of his training period before the expiry of his certificate.

The intermediary under whose supervision and responsibility the training period is performed, must file a report justifying his refusal. If he refuses to file such a report, the Conseil will proceed with an analysis of the training period on the basis of the trainee's report only.

The Conseil decides on the validity of the training period. The decision is final and without appeal."

13. Section 16 of this By-law is replaced by the following:

"16. A natural person applying for a certificate for an individual market intermediary in insurance of persons is exempt from the application of paragraph (5) of section 10, paragraphs (1) and (3) of section 13 and paragraph (1) of section 14, if he fulfills one of the following conditions:

(1) he applies for a certificate within the year following the surrendering of such a certificate whereas he carried on activities for at least one year prior to the surrendering in the field covered by the certificate for which he is applying;

(2) he applies for a certificate that he has already held and has already held the title of "Chartered Life Underwriter" (CLU)."

14. This By-law is amended by inserting the following after section 16:

"16.1. A natural person applying for a certificate for an individual market intermediary in insurance of persons is exempt from the application of paragraph (5) of section 10, paragraph (1) and subparagraph (a) of paragraph (3) of section 13 and paragraph (1) of section 14, if he fulfills one of the following conditions:

(1) he applies for a certificate within 2 years following the surrendering of such a certificate whereas he carried on activities for at least 2 years prior to the surrendering in the field covered by the certificate for which he is applying;

(2) he applies for a certificate within 3 years following the surrendering of such a certificate whereas he carried on activities for at least 3 years prior to the surrendering in the field covered by the certificate for which he is applying;

(3) he applies for a certificate within 4 years following the surrendering of such a certificate whereas he carried on activities for at least 4 years prior to the surrendering in the field covered by the certificate for which he is applying;

(4) he applies for a certificate within 5 years following the surrendering of such a certificate whereas he carried on activities for at least 5 years prior to the surrendering in the field covered by the certificate for which he is applying.

16.2. A natural person applying for a certificate for an individual market intermediary in insurance of persons is exempt from the application of paragraphs (1) and (3) of section 13 and paragraph (1) of section 14 in the following cases:

(1) he applies for a certificate for which he has already been carrying on the activities of a market intermediary in insurance of persons in another province for at least 5 years, if the province in question authorizes the holders of certificates issued by the Conseil to do likewise and such province has a standard equivalent to the one defined by the Conseil regarding the occupations that an intermediary in insurance of persons may carry on;

(2) he has a "Chartered Life Underwriter" (CLU) diploma issued by another province.

The person referred to in the first paragraph must furnish a sworn statement or a solemn declaration attesting that he has taken notice of the documentation transmitted by the Conseil."

15. Section 17 of this By-law is amended:

(1) by replacing subparagraph (a) of paragraph (2) by the following:

"(a) not have been found guilty, by final judgment, of a criminal act punishable by a fine of more than \$2,000 or an imprisonment of more than 6 months, or both concurrently, in the 5 years preceding his application for a certificate, unless he has been granted a pardon;"

(2) by the striking out the following on the first, second and third lines of subparagraph (c) of paragraph (2): ", unless the bankruptcy resulted from causes unrelated to the activity of market intermediary";

(3) by adding the following subparagraph after subparagraph (f) of paragraph (2):

"(g) does not comply with the provisions of paragraph (15) of section 5;"

(4) by adding at the end of paragraph (9), "subject to the provisions of section 76.1;"

(5) by inserting the following after paragraph (9):

"9. (1) have one of the associates residing in Québec;"

(6) by adding at the end of paragraph (10), "and the arrears owed because of them;"

(7) by adding the following after paragraph (10):

"(11) have repaid, if applicable, any amount of principal, interest and costs from any final judgment that he was ordered to pay by reason of his liability for one of the causes referred to in section 175 of the Act respecting market intermediaries (R.S.Q., c. I-15.1), and have repaid, as the case may be, any funds disbursed and interest accrued at the rate set pursuant to section 28 of An Act respecting the ministère du Revenu (R.S.Q., c. M-31) and enquiry costs owing to the Fonds d'indemnisation en assurance de personnes or to any other Fonds d'indemnisation with jurisdiction in Québec."

16. This By-law is amended by inserting the following after section 17:

"17.1. Notwithstanding subparagraph (c) of paragraph (2) of section 17, the Conseil may issue the certificate if the applicant demonstrates that the bankruptcy of his associate results from causes unrelated to the activity of

market intermediary and if he furnishes a security in favour of the Conseil and recognized by it, for all debts related to the activity of a market intermediary in insurance of persons."

17. Section 18 of this By-law is amended:

(1) by replacing on the first line of paragraph (3) the words "and residential address", by the words ", residential address, number and category of certificate";

(2) by replacing paragraph (8) by the following:

"(8) a copy of the declaration of registration and any amending declaration in conformity with An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons;"

(3) by inserting the following after paragraph (8):

"8.(1) a copy of the partnership contract and its amendments, if applicable;"

(4) by adding the following after paragraph (10):

"(11) the date on which the partnership's fiscal year ends;

(12) any evidence, required by the Conseil, making it possible to check on the veracity of the statements and information already provided."

18. Section 19 of this By-law is amended:

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

"(2) not have been found guilty, by final judgment, of a criminal act punishable by a fine of more than \$2,000 or an imprisonment of more than 6 months, or both concurrently, in the 5 years preceding his application for a certificate, unless he has been granted a pardon;"

(2) by adding at the end of paragraph (10), "subject to the provisions in section 76.1;"

(3) by adding at the end of paragraph (11), "and the arrears owed because of them;"

(4) by adding the following after paragraph (11):

"(12) have repaid, if applicable, any amount of principal, interest and costs from any final judgment that he was ordered to pay by reason of his liability for one of the causes referred to in section 175 of the Act respecting market intermediaries (R.S.Q., c. I-15.1), and have

repaid, as the case may be, any funds disbursed and interest accrued at the rate set pursuant to section 28 of An Act respecting the ministère du Revenu (R.S.Q., c. M-31) and enquiry costs owing to the Fonds d'indemnisation en assurance de personnes or to any other Fonds d'indemnisation with jurisdiction in Québec."

19. Section 20 of this By-law is amended:

(1) by replacing on the first line of paragraph (5) the words "and residential address", by the words ", residential address, number and class of certificate";

(2) by adding on the first line of paragraph (10) and in front of the word "share capital", the word "paid-up";

(3) by adding at the end of paragraph (11), ", and evidence of its registration in conformity with An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons;"

(4) by adding the following after paragraph (13):

"(14) the date on which the legal person's fiscal year ends;

(15) any evidence, required by the Conseil, making it possible to check on the veracity of the statements and information already provided."

20. Section 22 of this By-law is amended:

(1) by adding at the end of paragraph (1) the words ", as well as the address of his new place of business and the name of the insurer or firm for whom he carries on activities, if applicable;"

(2) by replacing on the second line of paragraph (2) the words "and residential address" by the words ", residential address, number and class of certificate";

(3) by adding the following after paragraph (2):

"(3) the original of the certificate already issued to him."

21. This By-law is amended by inserting the following after section 22:

"**22.1.** The Conseil may refuse to issue a certificate if such issuing causes the holder to contravene the Act respecting market intermediaries or its by-laws, or an act or regulation in a sector adjacent to the activity of market intermediary."

22. Section 24 of this By-law is replaced by the following:

"**24.** If there occurs a change of circumstances during the validity of a certificate affecting the truth of the information and documents furnished, the certificate holder must immediately notify the Conseil thereof in writing."

23. Section 25 of this By-law is amended by the striking out paragraph (5).

24. Section 28 of this By-law is amended:

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

"(1) demonstrates that the holder meets the conditions for the issue of a certificate provided in paragraphs (1), (6) to (10), (14) and (15) of section 5 and in paragraphs (2), 2.(1), (4) and (5) of section 14 for a natural person, in paragraphs (1) to (4), (8) to 9.(1) and (11) of section 17 and of section 18 for a partnership and in paragraphs (1) to (6), (10) and (12) of section 19 and of section 20 for a legal person, that were applicable to the holder when the certificate that the holder wishes to renew was issued;"

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

"(2) in the case of a natural person, furnishes an attestation of security or professional civil liability insurance coverage conforming to the requirements in Chapter V;"

(3) by the striking out of paragraph (3);

(4) by adding at the end of paragraph (4) "and the arrears owed because of them;"

(5) by adding at the end of paragraph (5) "and the arrears owed because of them".

25. This By-law is amended by inserting the following after section 28:

"**28.1.** The holder of an individual or firm certificate must file an application for renewal at least 30 days prior to the expiry date of his certificate.

28.2. The Conseil may refuse to renew a market intermediary certificate if such issuing causes the holder to contravene the Act respecting market intermediaries or its by-laws, or an act or regulation in a sector adjacent to the activity of market intermediary."

28.3. Notwithstanding the first paragraph of section 28, the Conseil may renew a certificate if the bankrupt holder demonstrates that his bankruptcy results from causes unrelated to the activity of market intermediary and if he furnishes a security in favour of the Conseil and recognized by it, for all debts related to the activity of a market intermediary in insurance of persons."

26. Sections 33, 34 and 35 of this By-law are respectively replaced by the following:

"33. A natural person holding a certificate must, during the period of validity of his certificate:

(1) comply with the conditions for the issuing provided in paragraph (2) of section 13;

(2) maintain, in the Conseil's register, security or professional civil liability insurance coverage conforming to the requirements of Chapter V.

34. A partnership holding a certificate must not, during the period of validity of its certificate, carry on activities as a market intermediary in insurance of persons through a partner who no longer complies with the conditions provided in paragraph (2) of section 17.

In addition, a partnership:

(1) must comply with the conditions provided in paragraphs (1), (3), (4), (8), (9) 9.(1) and (11) of section 17;

(2) must maintain, in the Conseil's register, security or professional civil liability insurance coverage conforming to the requirements of Chapter V;

(3) must not be a multidisciplinary firm within the meaning of section 42 of the Act.

35. During the period of validity of its certificate, a legal person holding a certificate:

(1) must comply with the conditions provided in paragraphs (1) to (6), 10) and (12) of section 19;

(2) must maintain, in the Conseil's register, security or professional civil liability insurance coverage conforming to the requirements of Chapter V;

(3) must not be a multidisciplinary firm within the meaning of section 42 of the Act."

27. Section 37 of this By-law is repealed.

28. Section 38 of this By-law is replaced by the following:

"38. An individual or trainee certificate for an intermediary is suspended by the Conseil when the holder:

(1) no longer meets the conditions for carrying on activities provided in section 33;

(2) is in default of paying his required fees and contributions;

(3) in the case of a trainee certificate, is no longer under the responsibility of an intermediary within the meaning of subparagraph (a) of paragraph (3) of section 13;

(4) is suspended from the Association des intermédiaires en assurance de personnes du Québec.

38.1. The firm certificate of a partnership is suspended by the Conseil when:

(1) it no longer meets the conditions for carrying on activities provided in section 34;

(2) it is in default of paying its required fees and contributions;

(3) it no longer has an intermediary with a certificate in force through whom it carries on its activities;

(4) is suspended from the Association des intermédiaires en assurance de personnes du Québec.

38.2. The firm certificate of a legal person is suspended by the Conseil when:

(1) it no longer meets the conditions for carrying on activities provided in section 35;

(2) it is in default of paying its required fees and contributions;

(3) it no longer has an intermediary with a certificate in force through whom it carries on its activities;

(4) is suspended from the Association des intermédiaires en assurance de personnes du Québec.

38.3. The suspension of the certificate is lifted when the intermediary, partnership or legal person demonstrates to the Conseil that he or it has corrected its failure.

38.4. An intermediary's individual or trainee certificate is cancelled by the Conseil when:

(1) the intermediary so requests;

(2) the intermediary dies;

(3) it was obtained by a false statement upon its issue or renewal;

(4) the intermediary is excluded from the Association des intermédiaires en assurance de personnes du Québec or ceases to be a member thereof;

(5) it expires during the period of suspension;

(6) 12 months have elapsed since the suspension provided in paragraphs (1) to (4) of section 38.

38.5. The firm certificate of a partnership is cancelled when:

(1) the partnership so requests;

(2) the partnership is dissolved;

(3) it was obtained by a false statement upon its issue or renewal;

(4) the partnership is excluded from the Association des intermédiaires en assurance de personnes du Québec or ceases to be a member thereof;

(5) it expires during the period of suspension;

(6) 12 months have elapsed since the suspension provided in paragraphs (1) to (4) of section 38.1.

38.6. The firm certificate of a legal person is cancelled when:

(1) the legal person so requests;

(2) the legal person is liquidated;

(3) it was obtained by a false statement upon its issue or renewal;

(4) the legal person is excluded from the Association des intermédiaires en assurance de personnes du Québec or ceases to be a member thereof;

(5) it expires during the period of suspension;

(6) 12 months have elapsed since the suspension provided in paragraphs (1) to (4) of section 38.2.

38.7. The suspension or nullity issuing from the application of paragraph (4) of sections 38, 38.1, 38.2, 38.4, 38.5 and 38.6 takes effect at the same time as the suspension or exclusion from the Association des

intermédiaires en assurance de personnes du Québec, following the receipt of a notice to such effect transmitted by the Association."

29. Section 39 of this By-law is amended:

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

"A suspension or cancellation of a certificate referred to in sections 38 to 38.2 and 38.4 to 38.6 must be followed by a notice sent by the Conseil to the natural person, partnership or legal person, as the case may be, by mail providing evidence of receipt or served in accordance with the Code of Civil Procedure (R.S.Q., c. C-25). The notice shall indicate the name, business address, the intermediary's certificate number as well as the cause and effective date of the suspension or cancellation."

(2) by replacing on the fourth line of the second paragraph the words "published in a journal" by the words "announced in a publication";

(3) by the striking out on the last line of the second paragraph the words "of persons".

30. This By-law is amended by inserting the following after section 39:

"39.1. Where the suspension of the certificate of a natural person, partnership or legal person, results from the application of paragraph (15) of section 5, the notice given in accordance with section 39 must, in addition, contain the circumstances of the claim received as well as the amount paid."

31. Section 40 of this By-law is replaced by the following:

"40. Where a suspension is lifted by the Conseil, the certificate may be renewed in accordance with the terms and conditions provided for in section 28.

Where the suspension of the certificate results from the application of paragraph (8) of section 5 for a natural person, from the application of subparagraph (c) of paragraph (2) of section 17 for a partnership, it may be lifted if the applicant demonstrates that the bankruptcy results from causes unrelated to the activity of market intermediary and if the bankrupt intermediary furnishes a security in favour of the Conseil and recognized by it, for all debts contracted after the going into bankruptcy and the recommencing of market intermediary activities."

32. This By-law is amended by inserting the following after section 40:

"40.1. Where a suspension is lifted by the Conseil, a notice must be sent to the intermediary in question. The notice states the date of the lifting of the suspension. It must also be sent to the Inspector General of Financial Institutions and to the Association des intermédiaires en assurance de personnes du Québec and announced in a publication dealing specifically with insurance."

33. Section 41 of this By-law is replaced by the following:

"41. Where, in the performance of his activities, the holder of a market intermediary certificate in insurance of persons introduces himself, he must use the title appearing on his certificate, in accordance with section 1 and paragraph (8) of section 25; however, the holders of certificates provided in paragraphs (1) and (2) of section 1 do not have to put the word trainee in front of their title."

34. Section 42 of this By-law is amended by striking out on the fifth and sixth lines the words "and must, where he uses that title, precede it with the word trainee".

35. Section 45 of this By-law is replaced by the following:

"45. A market intermediary in insurance of persons who is a natural person and who intends to use the title of financial planner or a similar title provided in the Regulation respecting titles similar to the title of financial planner must:

(1) advise the Conseil thereof in writing;

(2) send a copy of the diploma awarded by the Québec institute of financial planners accredited by the Minister in section 30 of the Act;

(3) send proof of payment of any required contribution referred to in the second paragraph of section 29 of the Act.

36. This By-law is amended by inserting the following after section 45:

"45.1. The authorization to use the title provided in section 45 is revoked where the market intermediary in insurance of persons is in default of paying, for more than 30 days, any required contribution provided in the second paragraph of section 29 of the Act.

A notice of revocation bearing the name of the intermediary and the name of the firms involved, if applicable, is sent by the Conseil to the intermediaries in question and announced in a publication dealing specifically with insurance."

37. Section 52 of this By-law is amended:

(1) by replacing on the fifth and sixth lines the words "to which he is entitled for the services that he renders to that person" by the words "that he makes";

(2) by adding the following at the end of the section:

", by immediately recording the entire transaction in the register provided for such purposes in Division IV of Chapter VII. The person with whom he shares the commission must do the same when he receives his share of the commission."

38. This By-law is amended by inserting the following after section 68:

"68.1. Required fees and contributions are not refundable and cannot be deducted from a previously required amount, except in cases specifically provided in this By-law."

39. Section 74 of this By-law is amended by adding the following after the second paragraph:

"In default of paying within the period stated in the second paragraph, interest equal to the set rate in accordance with section 28 of the Act respecting the ministère du Revenu will be imposed on arrears in contributions."

40. Section 76 of this By-law is amended by adding the following after the second paragraph:

"The registers mentioned in paragraphs (1), (3) and (4) may be grouped into one register provided that all requisite information be recorded therein and that the registers of clients may be separate therefrom."

41. This By-law is amended by inserting the following after section 76:

"76.1. A market intermediary who does not wish to work in an establishment in Québec or to maintain outside Québec the books and registers appearing in section 76 must agree to hand them over voluntarily, upon simple request, to the competent Québec authorities and to furnish a security of \$25,000 in favour of the Conseil and recognized by it, in order to guarantee his commitment."

42. Section 96 of this By-law is amended:

(1) by the striking out on the first line of the word "annual";

(2) by replacing on the third line the figure "10" by the figure "25";

(3) by inserting on the third line and after the figure "10" the words "per calendar year";

(4) by the striking out on the third, fourth and fifth lines of the words "In the case of a natural person using the title of financial planner, the annual contribution is \$20.".

43. Section 97 of this By-law is amended:

(1) by the striking out on the third line of the word "then";

(2) by replacing on the fifth line the words " under the following terms and conditions:" by the words "beginning on January 1" of the year following the observation of the occurrence of the deficit. The amount of this contribution is equal to the quotient of the deficit divided by the number of market intermediaries in insurance of persons.";

(3) by the striking out of paragraphs (1) to (3).

44. Section 99 of this By-law is amended:

(1) by adding on the first line and after the word "annual" the words "or special".

45. This By-law is amended by inserting the following after section 100:

"100.1. The Fonds may prescribe the forms needed for the processing or receivability of a claim."

46. This By-law is amended by inserting the following after section 103:

"103.1. Claims based upon prejudicial acts covered in section 175 of the Act are not receivable if they were committed prior to September 1, 1991.

103.2. Out-of-court settlements, transaction contracts and judgments by a criminal, civil, disciplinary or administrative court may not be set up against the Fonds, unless the latter has been challenged or it has confirmed them, as the case may be.

Similarly, claims based upon the excess of the amount agreed upon in one of the situations covered in the first paragraph are not receivable by the Fonds."

47. This By-law is amended by inserting the following after section 104:

"104.1. For the application of section 104, the Fonds may collect information from a third party and the latter may transmit it to the Fonds. The Fonds may, among other things, collect and exchange information with the Supervision Committee of the Association des intermédiaires en assurance de personnes du Québec.

104.2. Before ruling favourably as to the receivability of a claim, the Fonds must give the persons in question an opportunity to make their allegations known in writing. The notice must state the mission of the Fonds, contain a summary of the main facts being challenged, state the foreseeable consequences of the decision and furnish a time limit of at least 15 days prior to the making of the decision.

The issued notice is served by a bailiff or according to section 140 of the Québec Code of Civil Procedure.

When the recipient has neither a domicile, nor a residence, nor a known business address in Québec, the Fonds may proceed by public notice. The publication takes place in a newspaper distributed in the locality of the last known business address of the persons in question and is announced in their language of correspondence.

This notice states the mission of the Fonds, the name and last known address of the person in question, the foreseeable consequences of the decision, the place where a summary of the main facts is available, the deadline for making known his or her allegations and the scheduled date for the examination of the claim by the Fonds.

104.3. Failure by the claimant to comply with section 104 within thirty days of receiving a formal notice from the Fonds will empower the Board of Directors of the Fonds to rule on the basis of the elements contained in the file.

104.4. To be receivable, a claim must demonstrate on a balance of probabilities that it is the one covered in section 175 of the Act. The burden of proof rests upon the claimant.

104.5. For the application of section 175 of the Act:

(1) "intermediary" also means a firm in insurance of persons;

(2) "liability" means the civil liability of the intermediary or firm and such liability issuing from the acts of their agents;

(3) "fraud" means the act of depossession or frustration committed intentionally, which causes economic injury occurring at time the transaction in question is concluded;

(4) "dishonest operation" means the aggregate of fraudulent maneuvers committed with the intention of procuring a specific result and leading to the creation of a real or predictable prejudice, known by the author of the operation;

(5) "misappropriation of funds or other property" means the non-performance of a mandate entrusted to an intermediary regarding funds or other property, when performance becomes impossible under the entrusted mandate. Performance is deemed to be impossible the moment that the balance of the separate account that the intermediary must maintain in compliance with section 32 becomes less than the amount of the deposit received in the mandate;

Intention is presumed where there is total impossibility to perform the transaction, to the knowledge of the intermediary, or where the operation aimed at depossession is repeated on several occasions.

The Fonds analyses the claims that are submitted to it in light of each of these concepts taken separately."

48. Section 105 of this By-law is amended by adding the following sentences at the end of the section:

"This decision must be written and motivated. It has the same value as if it had been written at a meeting when signed by the chairman of the board of the Fonds and it takes its authority from the duly adopted minutes of the meeting."

49. This By-law is amended by inserting the following after section 105:

"105.1. The legal rate of interest becomes payable by the intermediary when the decision is transmitted to him."

50. Section 106 of this By-law is amended:

(1) by adding the word "calendar" on the second line of paragraph (2) in front of the word "year";

(2) by adding the following after the first paragraph:

"For the application of paragraph (2) of the section 106, the date of the filing of the claim serves to determine the relevant calendar year."

51. This By-law is amended by inserting the following after section 106:

"106.1 Where the Fonds receives a claim for an amount in excess of \$3,000 within the calendar year of its filing, it may, considering the limits imposed by paragraph (2) of section 106, pay the indemnity up to \$3,000 and share the balance, if applicable, at the *pro rata* of the other claims received."

52. Section 107 of this By-law is amended by replacing on the second and third lines the words "disability-salary" by the words "accident or health".

53. Section 111 of this By-law is amended:

(1) by inserting the following after paragraph (2):

"2. (1) in the case of a trainee, authorize the replacement by the intermediary under whose supervision and responsibility the training period is performed by signing the form provided in Schedule I or II as the case may be;"

(2) by striking out on the first and second lines of paragraph (4) the words "registered or certified" and inserting the words "providing evidence of delivery" after the word "mail".

54. Section 114 of this By-law is amended by adding the following after paragraph (2):

"(3) an individual contract in insurance of persons by a group contract in insurance of persons, when participation in the latter is performed directly through an intermediary."

55. Section 117 of this By-law is amended by adding the following after paragraph (6):

"(7) his years of experience;

(8) his previous activities, except those dealing with his volume of business."

56. Section 157 of this By-law is replaced by the following:

"157. A market intermediary in insurance of persons must not:

(1) carry on his activities dishonestly or negligently;

(2) contravene any provision of the Act respecting market intermediaries;

(3) contravene any provision of the By-laws of the Conseil, the Association des intermédiaires en assurance de personnes du Québec or the Government applicable to him;

For the application of paragraph (3), the Conseil exercises its jurisdiction exclusively regarding the conditions of practice provided in sections 33 and 35."

57. This By-law is amended by inserting the following after section 163:

"163.1. Where the intermediary is not paid exclusively on the basis of a commission or salary, he must charge a fair and reasonable price for his services.

The market intermediary in insurance of persons must especially take the following factors into account when setting his rates:

- (1) his experience;
- (2) the time devoted to the matter;
- (3) the difficulty of the problem submitted;
- (4) the importance of the matter;
- (5) the responsibility assumed;
- (6) the result obtained;

(7) the providing of unusual services or requiring exceptional qualifications or rapidity."

58. Section 186 is amended:

(1) by the striking out on the second, third and fourth lines of the words "not carrying on activities at the time of the coming into force of this section";

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

"These natural persons, partnerships or legal persons may only avail themselves of the procedure provided in sections 183 and 185 one time."

59. Schedule I of this By-law is amended by adding the following after rubric "SIGNATURE":

"

(Name of market intermediary in capitals letters)

(Signature of the market intermediary)

(Phone)

(Date)"

60. Schedule II of this By-law is amended by adding the following after rubric "SIGNATURE":

"

(Name of market intermediary in capitals letters)

(Signature of the market intermediary)

(Phone)

(Date)"

61. The provisions of this By-law come into force on the fifteenth day following its publication in the *Gazette officielle du Québec*, except paragraph (2) of section 42 which comes into force on January 1, 1996.

8887

Draft Regulation

An Act respecting the conservation
and development of wildlife
(R.S.Q., c. C-61.1)

Matane Wildlife Sanctuary — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the Matane Wildlife Sanctuary, the text of which appears below, may be made by the Gouvernement du Québec upon the expiry of 45 days following this publication.

The purpose of the draft regulation is to provide better control of persons who cross through or travel in the Matane Wildlife Sanctuary in possession of hunting or trapping implements.

Under the proposed amendments, a person will have to store his firearm, bow or crossbow before crossing through or travelling in that wildlife sanctuary unless he holds, for the location where he is, a right of access authorizing him to hunt or trap.

The proposed amendments respond to requests by users of the Matane Wildlife Sanctuary, while adding an additional restriction for persons who cross through the sanctuary on their way to other territories.

Further information may be obtained by contacting:

Mr. Paul Piché, ministère de l'Environnement et de la Faune, 92, 2^e Rue Ouest, Rimouski, G5L 8B3, telephone (418) 722-3830, fax (418) 722-3837

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Minister of the Environment and Wildlife, 3900, rue Marly, 6^e étage, Sainte-Foy (Québec), G1X 4E4.

JACQUES BRASSARD,
Minister of the Environment and Wildlife

Regulation to amend the Regulation respecting the Matane Wildlife Sanctuary

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1, s. 121, par. 2)

1. The Regulation respecting the Matane Wildlife Sanctuary (R.R.Q., 1981, c. C-61, r. 67), amended by the Regulations made by Orders in Council 739-83 dated 13 April 1983, 1307-84 dated 6 June 1984 and 722-92 dated 12 May 1992, is further amended, in section 6, by adding the following paragraph:

"Furthermore, where that person is in possession of a firearm, crossbow or bow, he shall put it in a closed case or place it in the trunk of a vehicle unless he holds, for the location where he is, a right of access authorizing him to hunt or trap."

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

8880

Draft Regulation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies
— Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft regulation is to render explicit the implicit amendments made to the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies by section 33 of Chapter 15 of the Statutes of 1994.

To that end, the draft regulation proposes the substitution of the designation of Minister of International Affairs, Immigration and Cultural Communities for that of Minister of International Affairs.

To date, study of this matter has not shown any impact on the public or on businesses.

Further information may be obtained by contacting Andrée Drouin, advocate, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3 (telephone: 418-691-2030; fax: 418-644-9863).

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Municipal Affairs, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3.

GUY CHEVRETTE,
Minister of Municipal Affairs

Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 210; 1994, c. 15, s. 33)

1. The Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies, made by Order in Council 1544-89 dated 27 September 1989 and amended by the Regulation made by Order in Council 1089-92 dated 22 July 1992, is further amended by inserting the words "Immigration and Cultural Communities" after the word "Affairs" in the second paragraph of section 1.

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

8885

Draft Regulation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Apportionment of revenues from the tax paid by operators of certain systems — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the apportionment of revenues from the tax paid by operators of certain systems, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft regulation is to render explicit the implicit amendments made to the Regulation respecting the apportionment of revenues from the tax paid by operators of certain systems by section 153 of Chapter 30 of the Statutes of 1994.

To that end, the draft regulation proposes the exclusion of the revenues from the new tax on non-residential immovables from those that are taken into consideration in computing the standardized aggregate taxation rate of a municipality.

To date, study of this matter has not shown any impact on the public or on businesses.

Further information may be obtained by contacting Andrée Drouin, advocate, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3 (telephone: 418-691-2030; fax: 418-644-9863).

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Municipal Affairs, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3.

GUY CHEVRETTE,
Minister of Municipal Affairs

Regulation to amend the Regulation respecting the apportionment of revenues from the tax paid by operators of certain systems

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 4)

1. The Regulation respecting the apportionment of revenues from the tax paid by operators of certain systems, made by Order in Council 1088-92 dated 22 July 1992 and amended by the Regulation made by Order in Council 1481-93 dated 27 October 1993, is further amended by inserting the words "or the tax" after the word "surtax" in subparagraph 2 of the third paragraph of section 9.

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

8883

Draft Regulation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Equalization scheme — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the equalization scheme, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft regulation is, on the one hand, to render explicit the implicit amendments made to the Regulation respecting the equalization scheme by section 153 of Chapter 30 of the Statutes of 1994 and, on the other hand, to update the list of regional county municipalities whose territories comprise the territories of the local municipalities entitled to a supplement to the base equalization amount.

To that end, the draft regulation proposes the exclusion of the revenues from the new tax on non-residential immovables from those that are taken into consideration in computing the standardized aggregate taxation rate of a municipality and the replacement of the list of regional county municipalities.

To date, study of this matter has not shown any impact on the public or on businesses.

Further information may be obtained by contacting Andrée Drouin, advocate, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3 (telephone: 418-691-2030; fax: 418-644-9863).

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Municipal Affairs, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3.

GUY CHEVRETTE,
Minister of Municipal Affairs

Regulation to amend the Regulation respecting the equalization scheme

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 7)

1. The Regulation respecting the equalization scheme, made by Order in Council 1087-92 dated 22 July 1992 and amended by the Regulation made by Order in Council 719-94 dated 18 May 1994, is further amended by inserting the words "or the tax" after the word "surtax" in subparagraph 2 of the third paragraph of section 9.

2. The following is substituted for Schedule I to the Regulation:

"SCHEDULE I (s. 18)

REGIONAL COUNTY MUNICIPALITIES WHOSE TERRITORIES COMPRISE THE TERRITORIES OF THE LOCAL MUNICIPALITIES ENTITLED TO A SUPPLEMENT TO THE BASE EQUALIZATION AMOUNT

Municipalité régionale de comté d'Antoine-Labelle
Municipalité régionale de comté d'Avignon
Municipalité régionale de comté de Bonaventure
Municipalité régionale de comté de Charlevoix-Est
Municipalité régionale de comté de Denis-Riverin
Municipalité régionale de comté de Kamouraska
Municipalité régionale de comté de La Côte-de-Gaspé
Municipalité régionale de comté de La Haute-Côte-Nord
Municipalité régionale de comté de La Matapédia
Municipalité régionale de comté de La Mitis
Municipalité régionale de comté de La Vallée-de-la-Gatineau
Municipalité régionale de comté des Basques

Municipalité régionale de comté des Etchemins
Municipalité régionale de comté de L'Islet
Municipalité régionale de comté de Matane
Municipalité régionale de comté de Mékinac
Municipalité régionale de comté de Montmagny
Municipalité régionale de comté de Pabok
Municipalité régionale de comté de Pontiac
Municipalité régionale de comté de Témiscouata".

3. Section 2 has effect for the purposes of establishing the equalization amount payable for any fiscal period starting with that of 1995.

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

8882

Draft Regulation

Financial Administration Act
(R.S.Q., c. A-6)

Snow removal services contracts of government departments and public bodies — Amendments

Notice is hereby given, in accordance with sections 10, 11 and 13 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting snow removal services contracts of government departments and public bodies, the text of which appears below, may be made by the Government at the expiry of 15 days following this publication.

Under section 12 of that Act, the Draft Regulation may be made at the expiry of a period shorter than the 45-day period prescribed in section 11 of that Act owing to the urgent need to re-register all snow removal contractors in the central register in accordance with the new registration rules, so as to allow the Ministère des Transports to proceed with calls for tenders for maintenance contracts covering the winter of 1995-1996. For that reason, it is expedient to reduce the publication period of the Regulation to 15 days.

The purpose of the Regulation is to amend the rules respecting the registration requirements and the selection of suppliers in the central register, as well as the rules concerning the related penalties. The purpose of the Draft is also to make necessary amendments that will take into account the eventual application of the Québec-Ontario agreement of 3 May 1994 on the opening of public procurement.

To that end, the Draft Regulation proposes that:

— the specific requirements in respect of the registration of equipment for each level of contracts in the central register be replaced by the obligation, for registered contractors, to declare the equipment that they own or have leased for a period of one year or more, so that all contractors meeting the requirements for the execution of each contract, as determined by the Ministère des Transports, can be asked to submit a bid;

— the sections dealing with penalties be amended, so that the period during which a contractor is penalized is not longer than the period imposed by the penalty; and

— contracts for \$200 000 or more be opened to Ontario contractors, by allowing such contractors to register in level 3 of the Government's central register of suppliers of goods and services once the Agreement becomes applicable to this sector of activities.

To date, study of this matter has revealed the following impact on snow-removal contractors:

— the requirements in respect of snow removal equipment will be specific to each contract, which means that there will be no more discrepancies between what is required for registration in the central register and what is required for the execution of a contract;

— the penalties will be fairer, irrespective of the period of the year during which they are applied; and

— Ontario contractors will have access to snow removal contracts awarded by the Gouvernement du Québec, where the estimated amount is \$200 000 or more and once the Agreement becomes applicable to this sector of activities.

Further information may be obtained from Ms. Marie-Hélène Filteau, édifice H, 875, Grande-Allée Est, 4^e étage, Québec (Québec), G1R 5R8; tel. (418) 643-2755, fax (418) 646-8103.

Any interested person having comments to make on this matter is asked to send them in writing, before the expiry of 15 days following this publication, to the Minister for Administration and the Public Service and Chairman of the Conseil du trésor, édifice H, 875, Grande-Allée Est, 4^e étage, Québec (Québec), G1R 5R8.

PAULINE MAROIS,
Minister for Administration
and the Public Service and
Chairman of the Conseil du trésor

Regulation to amend the Regulation respecting snow removal services contracts of government departments and public bodies

Financial Administration Act
(R.S.Q., c. A-6, s. 49)

1. The Regulation respecting snow removal services contracts of government departments and public bodies, made by Order in Council 1170-93 dated 18 August 1993 and amended by the Regulation made by Order in Council 448-94 dated 30 March 1994, is further amended, in section 2,

(1) by deleting the definitions of "Workshop" and "Garage"; and

(2) by inserting the following definition after the definition of "Invitation to tender":

"Minister means the minister responsible for the administration of the Act respecting government services to departments and public bodies and amending various legislative provisions (1994, c. 18); (ministre)".

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

"DIVISION 3 INTERGOVERNMENTAL AGREEMENT

3.1 In this Regulation, "intergovernmental agreement" means an agreement that is aimed at facilitating access to public markets and is concluded between the Gouvernement du Québec and another government in Canada.

3.2 The minister responsible for the administration of an intergovernmental agreement shall publish the classes of contracts in the *Gazette officielle du Québec*, along with a list of the government departments and public bodies that are subject to the agreement."

3. Section 7 of the Regulation is amended

(1) by inserting the following after the words "the appropriate level":

"and owning, as part of the equipment listed in Schedule 4, the equipment required for carrying out the contract";

(2) by substituting "\$200 000" for "\$215 000" in paragraph 3; and

(3) by substituting the following for paragraph 4:

"(4) the estimated amount of the contract is less than \$200 000, but less than 2 contractors are registered at the appropriate level in the central register in the subregion where the work is to be performed and the border subregions thereof; or".

4. Section 8 of the Regulation is amended by inserting the following after the word "thereof":

"and owning, as part of the equipment listed in Schedule 4, the equipment required for carrying out the contract".

5. The Regulation is amended by inserting the following sections after section 8:

"8.1 For the purposes of sections 7 and 8, the equipment required for carrying out the contract shall be predetermined by the government department or public body for each contract and shall be specified in the document soliciting tenders.

8.2 A contractor whose name is sent under sections 36.2 and 36.3 and who obtains the contract even though, at the time it is awarded, he does not own all the equipment required for carrying it out, shall nonetheless own all that equipment on the date on which he begins to carry out the contract."

6. Section 12 of the Regulation is amended

(1) by substituting the following for paragraph 5:

"(5) the list, if any, of the specific conditions to be met by the contractor in terms of organization, manpower or experience; and"; and

(2) by adding the following paragraph after paragraph 5:

"(6) the list of the equipment required for carrying out the contract."

7. Section 16 of the Regulation is amended by substituting "15" for "14".

8. Section 24 of the Regulation is amended by substituting the following for paragraph 2:

"(2) 5 % of the estimated amount of the contract where the security is in the form of a certified cheque, money order, draft, irrevocable letter of guarantee issued by a bank, a savings or credit union or a trust or savings company and that complies with the provisions

of Schedule 2, or bearer bonds issued or guaranteed by the Gouvernement du Québec, the Government of Canada or, where an intergovernmental agreement is applicable, the government of a province or territory covered by that agreement, and whose due date falls within a 5-year period."

9. Section 25 of the Regulation is amended by substituting the following for paragraph 2:

"(2) 10 % of the amount of the contract where the security is in the form of a certified cheque, money order, draft or bearer bonds issued or guaranteed by the Gouvernement du Québec, the Government of Canada or, where an intergovernmental agreement is applicable, the government of a province or territory covered by that agreement, and whose due date falls within a 5-year period."

10. Sections 33, 34, 55 and 56 of the Regulation are amended by deleting the words "of Supply and Services" everywhere they appear after the word "Minister".

11. Section 35 of the Regulation is amended

(1) by substituting "\$100 000" for "\$80 000" in paragraph 1;

(2) by substituting the following for paragraph 2:

"(2) level 2 is for snow removal work for which the estimated annual amount is equal to or greater than \$100 000, but less than \$200 000; and"; and

(3) by substituting "\$200 000" for "\$215 000" in paragraph 3.

12. The Regulation is amended by inserting the following sections after section 36:

"36.1 For the purposes of sections 7 and 8, the names of all the contractors registered at the appropriate level in the central register shall be sent, where those contractors have filed, pursuant to section 41.3, a statement indicating, for each piece of equipment, a number that is equal to or greater than the number required by the government department or public body.

36.2 Where the names of fewer than 5 contractors are sent pursuant to section 36.1, the names of all contractors having filed a statement indicating the following shall also be sent:

(1) the required number of trucks and, for each of the other pieces of equipment, a number that is not more than one unit less than the number of trucks required; or

(2) one truck less than the number required and, for each of the other pieces of equipment, a number that is equal to or greater than that number of trucks.

36.3 Where the required number of contractors is not obtained under section 36.2, the above procedure shall be repeated, subtracting one truck unit each time, until at least 5 names are obtained or, as the case may be, until all the names of the contractors registered in the appropriate level in the central register are sent."

13. Section 37 of the Regulation is struck out.

14. The following is substituted for section 39 of the Regulation:

"39. To be registered in level 1 of the central register, a contractor shall have an establishment located in the subregion covered by the registration, shall file a statement concerning his equipment pursuant to section 41.3 and shall have carried out, during 2 of the 8 years preceding registration, snow removal contracts for the Ministère des Transports or a municipality or have in his employ a person with at least 4 years of experience in snow removal work for the Ministère des Transports or a municipality."

15. The following is substituted for section 40 of the Regulation:

"40. To be registered in level 2 of the central register, a contractor shall have an establishment located in the subregion covered by the registration, shall file a statement concerning his equipment pursuant to section 41.3 and shall have carried out, during 5 of the 8 years preceding registration, snow removal contracts for the Ministère des Transports or a municipality."

16. The following is substituted for section 41 of the Regulation:

"41. To be registered in level 3 of the central register, a contractor shall have an establishment in Québec or, where an intergovernmental agreement is applicable, in Québec or in a province or territory covered by that agreement, shall file a statement concerning his equipment pursuant to section 41.3 and shall have carried out, during 5 of the 8 years preceding registration, snow removal contracts for the Ministère des Transports or a municipality."

17. The Regulation is amended by inserting the following sections after section 41:

"41.1 Where an intergovernmental agreement is applicable, experience acquired while working for another

government or a municipality in another province or territory covered by that agreement shall be recognized for the purposes of sections 39, 40 and 41 and of subparagraph *b* of paragraph 2 of section 42.

41.2 Years during which a penalty is imposed under Chapter VIII shall not be taken into account for the purposes of sections 39, 40 and 41 and of subparagraph *b* of paragraph 2 of section 42.

41.3 Where a contractor registers in level 1, 2 or 3 of the central register, he shall declare the equipment that he owns or leases for a one-year period or more, that is in good working order, that meets the specifications set forth in Schedule 4 and that, as the case may be, is registered in his name with the Société de l'assurance automobile du Québec or, where an intergovernmental agreement is applicable, with the department or agency having jurisdiction in a province or territory covered by that agreement."

18. The following is substituted for section 42 of the Regulation:

"42. To remain registered in the central register, a contractor shall

(1) at all times meet the conditions for his level of registration; and

(2) indicate in writing, within 60 days following the notice sent to him by the Minister,

(a) that he meets each of the conditions for registration in the central register, except the conditions concerning years of experience referred to in sections 40 and 41;

(b) that, where he is registered in level 2 or 3 of the central register, he has carried out, during 5 of the 10 preceding years, snow removal contracts for the Ministère des Transports or a municipality; and

(c) that the information contained in the statement concerning equipment required under section 41.3 is still accurate or, where such is not the case, shall indicate any changes to be entered therein."

19. Section 44 of the Regulation is amended

(1) by deleting the words "of Supply and Services" after the word "Minister"; and

(2) by substituting the following for paragraph 4:

"(4) the contractor no longer meets the conditions for his level of registration."

20. The following is substituted for section 45 of the Regulation:

"45. Where it is discovered that a contractor made a false statement at the time of registration, where he has omitted to inform the Minister that he no longer meets the conditions for his level of registration or where he has omitted to inform the Minister of any change in the information contained in the statement concerning equipment required under section 41.3, the contractor shall be struck off the central register in the specialty concerned and may not reapply for registration for a period of time covering 2 successive contract awarding periods."

21. Sections 47, 51 and 53 of the Regulation are amended by substituting the words "a period of time covering 2 successive contract awarding periods" for the words "2 years from the date of the striking-off" everywhere they occur.

22. Sections 48, 49 and 50 of the Regulation are struck out.

23. Section 52 of the Regulation is amended by substituting the words "before the expiry of a period of time covering 1 contract awarding period" for the words "for 1 year".

24. The Regulation is amended by inserting the following section after section 53:

"53.1 For the purposes of sections 45, 47, 51, 52 and 53, the contract awarding period shall be from 1 May to 30 September of each year."

25. Section 61 of the Regulation is struck out.

26. Schedule 1 of the Regulation is amended by deleting the words "in Québec" from section 1.

27. Schedule 3 of the Regulation is amended by deleting the words "in Québec" from section 1.

28. The following is substituted for Schedule 4 of the Regulation:

"SCHEDULE 4 (ss. 7, 8 and 41.3)

EQUIPMENT AND SPECIAL SPECIFICATIONS

Equipment	Special specifications
1. Truck	Truck with a minimum capacity of 15 400 kg and less than 20 years old

2. Russel snowplow Snowplow wing to be installed on the front of a truck and allowing snow removal over a minimum width of 2.72 m

3. Snowplow side wing Right or left lateral wing added to a Russel snowplow, allowing snow removal over a minimum width of 3.65 m

4. Spreader Bin of at least 6 m³ in the form of a hopper, equipped with conveyors allowing uniform distribution on the road of abrasive material and ice melters

5. Electronic regulator Electronic device making it possible to regulate and control the quantity of abrasive material and ice melters to be spread for winter road maintenance".

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

8881

Draft Regulation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Withholding of sums payable by the Government in the case of contravention of certain provisions of the Act respecting municipal taxation
— Revocation

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to revoke the Regulation respecting the withholding of sums payable by the Government in the case of contravention of certain provisions of the Act respecting municipal taxation, the text of which appears below, may be made by the Government upon the expiry of 45 days from this publication.

The Draft Regulation is intended to revoke the Regulation respecting the withholding of sums payable by the Government in the case of contravention of certain provisions of the Act respecting municipal taxation.

To date, study of this matter has revealed no impact on the public or on the business sector.

Further information may be obtained by contacting Mrs. Andrée Drouin, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3 (telephone: (418) 691-2030; fax: (418) 644-9863).

Any interested person having comments to make concerning the Draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Municipal Affairs, 20, avenue Chauveau, aile Chauveau, 3^e étage, Québec (Québec), G1R 4J3.

GUY CHEVRETTE,
Minister of Municipal Affairs

Regulation to revoke the Regulation respecting the withholding of sums payable by the Government in the case of contravention of certain provisions of the Act respecting municipal taxation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 8.4)

1. The Regulation respecting the withholding of sums payable by the Government in the case of contravention of certain provisions of the Act respecting municipal taxation, made by Order in Council 1203-89 dated 26 July 1989 and amended by the Regulation made by Order in Council 1092-92 dated 22 July 1992, is revoked.

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

8884



Transport

Gouvernement du Québec

O.C. 72-95, 18 January 1995

An Act respecting roads
(R.S.Q., c. V-9)

Parts of autoroutes declared the property of a local municipality

WHEREAS the Act respecting roads (R.S.Q., c. V-9) was assented to on 18 December 1992;

WHEREAS under section 46 of the Act, the Government may, by order, declare that a part of an autoroute which is the property of the State shall become, without indemnity, the property of the local municipality in whose territory it is situated, from the publication of an order to that effect in the *Gazette officielle du Québec*;

WHEREAS Orders in Council 293-93 dated 3 March 1993, 1608-93 dated 17 November 1993 and 1293-94 dated 17 August 1994 determined the parts of autoroutes which are the property of the State and which have become, without indemnity, the property of the local municipalities in whose territories they are situated;

WHEREAS it is expedient to amend the Schedules to those Orders in Council in order to declare that other parts of autoroutes become the property of the municipalities on whose territory they are situated;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport:

THAT the Schedules to Orders in Council 293-93 dated 3 March 1993, 1608-93 dated 17 November 1993 and 1293-94 dated 17 August 1994, concerning parts of autoroutes declared the property of a local municipality, be amended by adding the new parts of autoroutes listed in the Schedule attached hereto which become the property of the local municipalities in whose territory they are situated, from the date of publication of this Order in Council in the *Gazette officielle du Québec*.

LOUIS BERNARD,
Clerk of the Conseil exécutif

SCHEDULE

ORDER IN COUNCIL CONCERNING PARTS OF
AUTOROUTES DECLARED THE PROPERTY
OF A LOCAL MUNICIPALITY

EXPLANATORY NOTE

In the functional classification of the road network, certain parts of autoroutes belonging to the State, specifically, secondary roads situated within the right-of-way of an autoroute, are classified as belonging to the local road network. Those parts of autoroutes are described in the Order in Council under the same headings as those used to identify roads under the management of the Minister of Transport, as follows:

- (1) Route class
- (2) Section identification
- (3) Name
- (4) Beginning of maintenance
- (5) Length in kilometres

(1) Route class

The numbering of the route classes is taken from the functional classification established by the Minister of Transport.

(2) Section identification

The roads are identified by a sequence of figures composed of 7 different groups:

- Group 1: road number;
- Group 2: road segment number;
- Group 3: road section number;
- Group 4: the only figure other than zero that may appear in this group is 3, and it is used to identify one or more ramps;
- Group 5: this group of figures indicates the sequential number of an intersection within a road segment;
- Group 6: a figure for computer validation;
- Group 7: a letter identifying a ramp (where necessary).

(3) Name

For roads whose number is lower than 1 000, the road number is indicated instead of the road name (e.g. "Route 132", not "boulevard Marie-Victorin").

For roads whose number is 10 000 or higher, the road name is indicated instead of the road number, which is not commonly used (e.g. "chemin de la Tourbière", not "Route 43820").

Where there are one or more ramps within a road section, the total number of ramps for that section is indicated; the combined length of all the ramps is indicated under "Length in kilometres".

(4) Beginning of maintenance

A description of physical landmarks used to situate the beginning of roads or road sections is indicated. The principal landmarks include municipal boundaries, intersections with other roads, or centres of bridges. In order to facilitate orientation, road segments and sections maintained by the Minister of Transport are numbered from west to east and from south to north, except

for feeder roads and resource access roads whose numbers are 10 000 or higher, which do not necessarily follow this rule.

(5) Length in kilometres

The length in kilometres is indicated for each road or part of a road. That length, which is determined by the Minister of Transport, corresponds to the actual distance that a vehicle would travel between 2 points without taking into account the configuration of the road (number of lanes, extra width, etc.). Thus, the length is the same whether the road is an autoroute or a feeder road.

N.B. Due to technical constraints, the designation of the place names appearing in the Schedule do not necessarily comply with the standards of the Commission de toponymie.

ADDITION

STANSTEAD-EST, SD (4405000)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Local 2	67923-03-010-0-00-5	Chemin Boynton	779 metres north of chemin Dustin	0.31
Local 2	67923-04-010-0-00-3	Chemin Boynton	Centre of Autoroute 55	0.89
Local 3	67929-01-000-0-00-8	Rue Leclerc	Intersection chemin Boynton	0.22

8877

Gouvernement du Québec

O.C. 73-95, 18 January 1995

An Act respecting roads
(R.S.Q., c. V-9)

Roads under the management of the Minister of Transport

WHEREAS the Act respecting roads (R.S.Q., c. V-9) was assented to on 18 December 1992;

WHEREAS under section 2 of the Act, the Government shall determine, by an order published in the *Gazette officielle du Québec*, the roads which shall be under the management of the Minister of Transport;

WHEREAS under section 3 of the Act, the Government may, by an order published in the *Gazette officielle du Québec*, determine that a road which is under the management of the Minister of Transport shall, from the date indicated in the order, be managed by a municipality in accordance with subdivision 22.2 of Division XI of the Cities and Towns Act (R.S.Q., c. C-19), or, as the case may be, Chapter 0.1 of Title XIX of the Municipal Code of Québec (R.S.Q., c. C-27.1);

WHEREAS Orders in Council 292-93 dated 3 March 1993, 492-93 dated 31 March 1993, 1127-93 dated 11 August 1993, 1607-93 dated 17 November 1993 and 1292-94 dated 17 August 1994 determined, by municipality, the roads under the management of the Minister of Transport;

WHEREAS it is expedient to amend the Schedules to those Orders in Council, with respect to certain municipalities, in order to add roads to those under the management of the Minister, to delete certain roads in such a manner as to transfer their management to the municipalities on whose territory they are located, and to correct the descriptions of certain roads;

WHEREAS it is expedient to specify that the service roads and sections of roads for local use listed below that were under the management of the Minister when they were built become, from the date of publication of this Order in Council in the *Gazette officielle du Québec*, managed by the municipalities on whose territory they are located:

— service road (42772-01, 42772-02 and 42772-03) in the municipalities of Charlesbourg, v, Stoneham-et-Tewkesbury, cu and Lac-Beauport, sd;

— turn island (42763-01) in the municipality of Stoneham-et-Tewkesbury, cu;

— rue Murphy (42772-03) in the municipality of Lac Beauport, sd;

— connecting roads Place Juan (42641-01) and Lac Clément (42460-01) in the municipality of Charlesbourg, v;

— avenue des Hôtels (42308-01) in the municipality of Sainte-Foy, v;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport:

THAT the Schedules to Orders in Council 292-93 dated 3 March 1993, 492-93 dated 31 March 1993, 1127-93 dated 11 August 1993, 1607-93 dated 17 November 1993 and 1292-94 dated 17 August 1994, concerning roads under the management of the Minister of Transport, be amended, with respect to the municipalities indicated, by adding and deleting certain roads listed in the Schedule attached hereto and by correcting the descriptions of other roads listed therein;

THAT this Order in Council take effect on the day of its publication in the *Gazette officielle du Québec*.

LOUIS BERNARD,
Clerk of the Conseil exécutif

SCHEDULE

ORDER IN COUNCIL CONCERNING ROADS UNDER THE MANAGEMENT OF THE MINISTER OF TRANSPORT

Explanatory note

The roads or parts of roads appearing in the Schedule to the Order in Council concerning roads under the management of the Minister of Transport are described under the following 5 headings:

- (1) Route class
- (2) Section identification
- (3) Name
- (4) Beginning of maintenance
- (5) Length in kilometres

(1) Route class

The numbering of the route classes is taken from the functional classification established by the Minister of Transport.

(2) Section identification

The roads are identified by a sequence of figures composed of 7 different groups:

Group 1: road number;

Group 2: road segment number;

Group 3: road section number;

Group 4: the only figure other than zero that may appear in this group is 3, and it is used to identify one or more ramps;

Group 5: this group of figures indicates the sequential number of an intersection within a road segment;

Group 6: a figure for computer validation;

Group 7: a letter identifying a ramp (where necessary).

(3) Name

For roads whose number is lower than 1 000, the road number is indicated instead of the road name (e.g. "Route 132", not "boulevard Marie-Victorin").

For roads whose number is 10 000 or higher, the road name is indicated instead of the road number, which is not commonly used (e.g. "chemin de la Tourbière", not "Route 43820").

Where there are one or more ramps within a road section, the total number of ramps for that section is indicated; the combined length of all the ramps is indicated under "Length in kilometres".

(4) Beginning of maintenance

A description of physical landmarks used to situate the beginning of roads or road sections is indicated. The principal landmarks include municipal boundaries, intersections with other roads, or centres of bridges. In order to facilitate orientation, road segments and sections maintained by the Minister of Transport are numbered from west to east and from south to north, except for feeder roads and resource access roads whose numbers are 10 000 or higher, which do not necessarily follow this rule.

(5) Length in kilometres

The length in kilometres is indicated for each road or part of a road. That length, which is determined by the Minister of Transport, corresponds to the actual distance that a vehicle would travel between 2 points without taking into account the configuration of the road (number of lanes, extra width, etc.). Thus, the length is the same whether the road is an autoroute or a feeder road.

N.B. Due to technical constraints, the designation of the place names appearing in the Schedule do not necessarily comply with the standards of the Commission de toponymie.

Additions:

GUYENNE, NO (8890403)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Res. acc.	20800-03-000-0-00-3	Chemin Rang 10 Guy between lots 1 to 3	Limit Languedoc, part, no	0.51

LANGUEDOC, PART, NO (8790401)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Res. acc.	20780-03-000-0-00-7	Route between lots 47-48 Lg. Rangs 7 to 9	Intersection chemin des Rangs 6 and 7	4.88
	20800-02-000-0-00-5	Chemin Rangs 9-10 Lg. Lots 48 to 62	Route between lots 47-48 Lg. Rangs 7 to 9	3.84

LAVAL, V (6500500)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Provincial	00117-01-080-0-00-3	Route 117	South joint Bridge on rivière des Milles-Iles	0.47

SAINT-ALEXIS-DES-MONTS, P (5106500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Res. acc.	36780-01-000-0-00-3	Chemin des Pins Rouge	Intersection rue Notre-Dame and rue Dupont	21.10

SAINT-THOMAS-DE-PIERREVILLE, P (5011000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	71850-02-000-0-00-8	Chenal Tardif and chemin d'Odanak	Limite Odanak, r	1.50

Additions: (con't)

STONEHAM-ET-TEWKESBURY, CU (2203500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Autoroute	00073-03-210-0-00-7	Autoroute 73	Limit Charlesbourg, v	4.58
		5 ramps		2.22

TASCHEREAU, SD (8704500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	20470-01-000-0-00-9	Route Taschereau-Laferté Rangs 2 to 6	Intersection chemin des Rangs 1 and 2	11.34

Deletions:

AUTHIER, SD (8705000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	21574-01-000-0-00-7	Chemin des Sables	Intersection Route 111	0.20

BABEL, PART, NO (9790404)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Res. acc.	49020-03-000-0-00-5	Ch. Réserve de 7-Iles et P-Cartier	Bridge on Rivière-aux-Rochers	12.65

CHARLESBOURG, V (2303000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00175-02-200-0-00-4	Route 175	38 m north of bridge rue Durance	1.44
	00175-02-210-0-00-2	Route 175	Intersection rue Notre-Dame	2.79

DRUMMONDVILLE, V (4905700)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00122-01-112-0-00-5	Route 122	Bridge on Autoroute 55	1.61
	00143-02-091-0-00-4	Route 143	Intersection rue Hains	0.35
Feeder	00122-01-111-0-00-6	Route 122	Limit Saint-Germain-de-Grantham, p	1.57
	72343-01-000-0-00-5	Boulevard Saint-Joseph-O. (former Route 143)	Bridge on Autoroute 20	2.64

SAINT-GEORGES, V (2907500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	88234-01-000-3-01-0-A	1 ramp	Intersection Route 204	0.14
	88235-01-000-3-02-5-B	1 ramp	Int. ramp (Rtes 173 and 204)	0.05
	88236-01-000-3-03-1-C	1 ramp	Int. ramp (Rtes 173 and 204)	0.04

Deletions: (con't)

STONEHAM-ET-TEWKESBURY, CU (2203500)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Provincial	00175-02-220-0-00-0	Route 175	Limit Charlesbourg v	4.87

TASCHEREAU, SD (8704500)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Feeder	20781-01-000-0-00-9	Racc. chemin du Nord	Intersection Route 111	0.37

TERRITOIRE NON SUBDIVISÉ, NO (9790411)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Res. acc.	49020-04-000-0-00-3	Ch. Réserve de 7-Iles et P.-Cartier	Limit Babel, no	6.10

Corrections to descriptions:

AUTHIER, SD (8705000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Feeder	21570-01-000-0-00-5	Chemin Principal	Intersection Route 111	5.14
is replaced by				
Feeder	21570-01-000-0-00-5	Chemin Principal	Intersection Route 111	5.02

BATISCAN, SD (3702500)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Provincial	00138-05-070-0-00-2	Route 138	Limit Champlain, sd	6.44
	00138-05-080-0-00-0	Route 138	Intersection Route 361	4.14
Feeder	00361-01-011-0-00-1	Route 361	Intersection Route 138	3.19
is replaced by				
Provincial	00138-05-070-0-00-2	Route 138	Limit Champlain, sd	6.43
	00138-05-080-0-00-0	Route 138	Intersection Route 361	4.17
Feeder	00361-01-011-0-00-1	Route 361	Intersection Route 138	3.34

BEAUPORT, V (2300500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Autoroute	00040-08-120-0-00-4	Autoroute 40 5 ramps	Limit Charlesbourg, v	1.32 2.07
Is replaced by				
Autoroute	00040-08-120-0-00-4	Autoroute 40 6 ramps	Limit Charlesbourg, v	1.32 2.22

Corrections to descriptions: (con't)

BELCOURT, SD (8905000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00386-02-061-0-00-5	Route 386	Limit Fiedmont-Barraute sd	12.93
Is replaced by				
Regional	00386-02-061-0-00-5	Route 386	Limit Fiedmont-Barraute, sd	13.65

BROMONT, V (4700500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00241-01-065-0-00-0	Route 241	Bridge Aut. 10	0.80
Feeder	66552-01-000-0-00-9	Boulevard Pierre-Laporte	Intersection Route 241	5.35
		1 ramp		0.21
	69711-01-000-0-00-8	Boulevard Bromont	Intersection Route 241	1.79
		1 ramp		0.13
Is replaced by				
Regional	00241-01-065-0-00-0	Route 241	Bridge Autoroute 10	0.80
		1 ramp		0.13
Feeder	66552-01-000-0-00-9	Boulevard Pierre-Laporte	Intersection Route 241	5.35
		1 ramp		0.06
	69711-01-000-0-00-8	Boulevard Bromont	Intersection Route 241	1.79

CABANO, V (1307000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Provincial	00185-01-061-0-00-3	Route 185 9 ramps	Intersection Route 232 W	3.45 1.46
Is replaced by				
Provincial	00185-01-061-0-00-3	Route 185 9 ramps	Intersection Route 232 Ouest	3.45 1.26

CADILLAC, V (8605500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	21910-05-000-0-00-4	Chemin Mine Doyon	Limit Saint-Norbert-de-Mont-Brun s	8.31
Is replaced by				
Feeder	21910-05-000-0-00-4	Chemin Mine Doyon	Limit Saint-Norbert-de-Mont-Brun, sd	6.16

Corrections to descriptions: (con't)

CHAMPLAIN, SD (3703000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00359-01-011-0-00-5	Route 359	Intersection Route 138	3.70
	00359-01-025-0-00-9	Route 359	Bridge on Aut. 40	0.81
is replaced by				
Regional	00359-01-011-0-00-5	Route 359	Intersection Route 138	3.73
	00359-01-025-0-00-9	Route 359	Bridge on Autoroute 40	0.83

CHANDLER, V (0203000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00132-17-170-0-00-9	Route 132	Limit Pabos, sd	3.44
is replaced by				
Provincial	00132-17-170-0-00-9	Route 132	Limit Pabos, sd	3.49

CHARLEMAGNE, V (6000500)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Autoroute	00040-04-025-0-00-9	Autoroute 40 5 ramps	Bridge on Autoroute 640	0.93 4.84
is replaced by				
Autoroute	00040-04-025-0-00-9	Autoroute 40 5 ramps	Bridge on Autoroute 640	0.93 4.77

CHARLESBOURG, V (2303000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Autoroute	00073-03-200-0-00-9	Autoroute 73 4 ramps	Bridge boul. du Lac Beauport	1.24 0.65
is replaced by				
Autoroute	00073-03-200-0-00-9	Autoroute 73 7 ramps	Bridge boulevard du Lac Beauport	5.69 2.04

CHATHAM, CT (7604500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00148-05-054-0-00-1	Route 148	Intersection Autoroute 50	2.72
is replaced by				
Provincial	00148-05-054-0-00-1	Route 148	Intersection Autoroute 50	2.72

Corrections to descriptions: (con't)

CLERMONT, CT (8711000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	00111-02-230-0-00-3	Route 111	Limit St-Jacques-de-Dupuy sd	3.26
	00393-02-030-0-00-9	Route 393	Limit La Sarre v	8.90
	00393-02-050-0-00-4	Route 393	Limit Val-St-Gilles sd	1.58

is replaced by

Regional	00111-02-230-0-00-3	Route 111	Limit Saint-Jacques-de-Dupuy, sd	3.26
	00393-02-030-0-00-9	Route 393	Limit La Sarre, v	8.90
	00393-02-050-0-00-4	Route 393	Limit Val-Saint-Gilles, sd	1.58

CLORIDORME, CT (0301000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00132-16-040-0-00-9	Route 132	Limit Petite-Vallée sd	15.76

is replaced by

Provincial	00132-16-040-0-00-9	Route 132	Limit Petite-Vallée, sd	15.79
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DÉGELIS, V (1300500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00185-01-010-0-00-5	Route 185	New-Brunswick border	14.68

is replaced by

Provincial	00185-01-010-0-00-5	Route 185	New Brunswick border	14.66
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FLETCHER, NO (0390401)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Regional	00198-01-110-0-00-7	Route 198	Limit Holland ct	3.88
	00198-01-120-0-00-5	Route 198	Intersection Route G-102	7.75
	00198-01-130-0-00-3	Route 198	Bridge on Riv. York	14.17

is replaced by

Regional	00198-01-110-0-00-7	Route 198	Limit Holland, ct	3.74
	00198-01-120-0-00-5	Route 198	Intersection Route G-102	7.72
	00198-01-130-0-00-3	Route 198	Bridge on rivière York	14.22

Corrections to descriptions: (con't)

GALT, NO (0390205)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00198-02-040-0-00-0	Route 198	Limit Larocque ct	2.07
	00198-02-050-0-00-7	Route 198	Bridge on Ruis. de la Grande fourche	6.07
	00198-02-060-0-00-5	Route 198	Bridge on Ruis. Galt	3.16

is replaced by

Regional	00198-02-040-0-00-0	Route 198	Limit Larocque, ct	2.09
	00198-02-050-0-00-7	Route 198	Bridge on ruisseau la Grande fourche	6.09
	00198-02-060-0-00-5	Route 198	Bridge on ruisseau Galt	3.13

GASPÉ, V (0300500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00132-16-080-0-00-0	Route 132	215 m east of 37th Rue	5.28
	00132-16-090-0-00-8	Route 132	Intersection Route 197 S	6.06
	00132-16-100-0-00-6	Route 132	1695 m east of rue Laflamme	10.91
	00132-16-110-0-00-4	Route 132	209 m west of ruis. à Carcy	5.77
	00132-16-120-0-00-2	Route 132	1300 m east of ruis. Kavanagh	10.91
	00132-16-130-0-00-0	Route 132	Intersection route Grande-Grève	7.04
	00132-17-011-0-00-2	Route 132	Intersection Route 198 W (north shore)	0.53
		1 ramp		0.03
	00132-17-030-0-00-9	Route 132	Intersection Route 198 (West)	4.17
	00132-17-040-0-00-7	Route 132	2523 m east of Bridge on riv. Saint-Jean	17.62
	00197-01-010-0-00-0	Route 197	South int. Rte. 132	8.40
	00197-01-020-0-00-8	Route 197	1174 m south of culvert on riv. au Renard	10.17
		1 ramp		0.18
	00198-02-110-0-00-5	Route 198	West int. Rte 132 (south shore)	6.87
Regional	00198-02-070-0-00-3	Route 198	Limit Galt, ct	8.85
	00198-02-091-0-00-8	Route 198	233 m west of rue Boulay	1.81
		1 ramp		0.01
Feeder	00132-17-021-0-00-0	Route 132	Intersection Route 198 E (south shore)	13.76
Res. acc.	98889-01-000-0-00-7	Rue de la Carrière Béchervaise	Intersection Route 198	1.35

is replaced by

GASPÉ, V (0300500)

Provincial	00132-16-080-0-00-0	Route 132	215 metres east of Trente-Septième Rue	5.26
	00132-16-090-0-00-8	Route 132	Intersection Route 197 Sud	6.09
	00132-16-100-0-00-6	Route 132	1695 metres east of rue Laflamme	11.10
	00132-16-110-0-00-4	Route 132	209 metres west of ruisseau à Carcy	5.80
	00132-16-120-0-00-2	Route 132	1300 metres east of ruisseau Kavanagh	11.02
	00132-16-130-0-00-0	Route 132	Intersection route Grande-Grève	7.02
	00132-17-011-0-00-2	Route 132	Intersection Route 198 Ouest (north shore)	0.53
		1 ramp		0.15
	00132-17-030-0-00-9	Route 132	Intersection Route 198 Ouest (south shore)	4.08
	00132-17-040-0-00-7	Route 132	2523 metres east of bridge on rivière Saint-Jean	17.68
	00197-01-010-0-00-0	Route 197	South intersection Route 132	8.42
	00197-01-020-0-00-8	Route 197	1174 metres south of culvert on rivière au Renard	10.15
		1 ramp		0.18
	00198-02-110-0-00-5	Route 198	West intersection Route 132 (south shore)	6.87
		1 ramp		0.07

Corrections to descriptions: (con't)

GASPÉ (0300500) (con't)

Regional	00198-02-070-0-00-3	Route 198	Limit Galt, ct	8.67
	00198-02-091-0-00-8	Route 198	233 metres west of rue Boulay	1.80
		1 ramp		0.12
Feeder	00132-17-021-0-00-0	Route 132	Intersection Route 198 Est (south shore)	14.18
		1 ramp		0.04
Res. acc.	98889-01-000-0-00-7	Rue de la Carrière Béchervaise	Intersection Route 198	1.47

GRANDE-RIVIÈRE, V (0201500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00132-17-130-0-00-8	Route 132	Limit Sainte-Thérèse-de-Gaspé, sd	4.77
	00132-17-140-0-00-6	Route 132	Bridge on Riv. Grande Riv.	3.40
	00132-17-150-0-00-3	Route 132	Bridge on Ruis. de Castigan	3.23

is replaced by

Provincial	00132-17-130-0-00-8	Route 132	Limit Sainte-Thérèse-de-Gaspé, sd	4.81
	00132-17-140-0-00-6	Route 132	Bridge on rivière La Grande-Rivière	3.39
	00132-17-150-0-00-3	Route 132	Bridge on ruisseau de Castigan	3.18

GRANDE-VALLÉE, P (0302000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00132-16-010-0-00-5	Route 132	Limit Ste Madeleine de la Riv. Madeleine	7.59

is replaced by

Provincial	00132-16-010-0-00-5	Route 132	Limit Sainte-Madeleine-de-la-Rivière-Madeleine, sd	7.63
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GRENVILLE, CT (7606000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Regional	00327-01-100-0-00-4	Route 327	Limit Chatham ct	6.43

is replaced by

Regional	00327-01-100-0-00-4	Route 327	Limit Chatham, ct	6.40
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HARRINGTON, CT (7606500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Regional	00327-01-110-0-00-2	Route 327	Limit Grenville ct	18.47

is replaced by

Regional	00327-01-110-0-00-2	Route 327	Limit Grenville, ct	18.50
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Corrections to descriptions: (con't)

HOLLAND, Part, NO (0390402)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Regional	00198-01-100-0-00-9	Route 198	Limit Murdochville, v	9.20
is replaced by				
Regional	00198-01-100-0-00-9	Route 198	Limit Murdochville, v	9.32

L'ÎLE-CADIEUX, V (7109500)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	30110-02-000-0-00-7	Chemin Principal	Limit Vaudreuil-sur-le-Lac, vl	0.01
is replaced by				
Feeder	30110-03-000-0-00-5	Chemin Principal	Limit Vaudreuil-sur-le-Lac, vl	0.01

L'ISLET-SUR-MER, SD (1708000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Autoroute	00020-07-020-0-00-9	Autoroute 20 2 ramps	Bridge on Rte 285	6.42 1.72
is replaced by				
Autoroute	00020-07-020-0-00-9	Autoroute 20 2 ramps	Bridge on Route 285	6.39 1.72

LA DORÉ, P (9105000)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Provincial	00167-01-030-0-00-9	Route 167	Limit Saint-Félicien, v	9.43
is replaced by				
Provincial	00167-01-030-0-00-9	Route 167	Limit Saint-Félicien, v	9.24

LA PÊCHE, SD (8203500)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Provincial	00105-01-120-0-00-0	Route 105	Intersection chemin des Érables	11.61
is replaced by				
Provincial	00105-01-120-0-00-0	Route 105	Intersection chemin des Érables	11.47

Corrections to descriptions: (con't)

LA SARRE, V (8709000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	00111-02-201-0-00-8	Route 111	Intersection Route 393	7.76
	00393-01-101-3-01-7-A	1 ramp	Intersection Route 111	0.15
	00393-02-011-0-00-2	Route 393	Intersection Route 111	9.33

is replaced by

Regional	00111-02-201-0-00-8	Route 111	Intersection Route 393	7.76
	00393-01-101-3-01-7-A	1 ramp	Intersection Route 111	0.15
	00393-02-011-0-00-2	Route 393	Intersection Route 111	9.33

LAAS, NO (8890206)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00113-01-130-0-00-2	Route 113	Limit Bartouille no	8.54
	00113-01-140-0-00-0	Route 113	Intersection Route 397	10.47

is replaced by

LAAS, NO (9906040)

Provincial	00113-01-130-0-00-2	Route 113	Limit Bartouille no	8.54
	00113-01-140-0-00-0	Route 113	Intersection Route 397	10.47

LAC-À-LA-TORTUE, SD (3604500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00359-01-071-0-00-2	Route 359	Limit Saint-Narcisse, p	4.71

is replaced by

Regional	00359-01-071-0-00-2	Route 359 1 ramp	Limit Saint-Narcisse, p	4.71 0.38
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LAC-DES-AIGLES, SD (1306000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	00296-01-060-0-00-9	Route 296	Intersection E Route 232	5.42

is replaced by

Feeder	00296-01-060-0-00-9	Route 296	East intersection Route 232	5.43
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LAC-FRONTIÈRE, SD (1801000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00283-01-020-0-00-6	Route 283	Limit Sainte-Lucie-de-Beauregard sd	5.06

is replaced by

Regional	00283-01-020-0-00-6	Route 283	Limit Sainte-Lucie-de-Beauregard, sd	5.05
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Corrections to descriptions: (con't)

LAROCQUE, NO (0390206)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Regional	00198-02-010-0-00-6	Route 198	Limit Fletcher, ct	4.85
	00198-02-020-0-00-4	Route 198	Culvert on ruis Fall	13.20

is replaced by

Regional	00198-02-010-0-00-6	Route 198	Limit Fletcher, ct	4.92
	00198-02-020-0-00-4	Route 198	Culvert on ruisseau Fall	13.11

LE GARDEUR, V (6001000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Autoroute	00040-04-030-0-00-2	Autoroute 40	Limit Charlemagne v	0.73
		3 ramps		0.44

is replaced by

Autoroute	00040-04-030-0-00-2	Autoroute 40	Limit Charlemagne, v	0.73
		2 ramps		0.38

LORRAINVILLE, VL (8503500)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Feeder	00382-01-040-0-00-2	Route 382	Lim. Notre-D-D-Lourde-de-Lorrainville p	1.63
	00382-01-050-0-00-9	Route 382	Intersection Route 391	0.54
	00391-01-040-0-00-3	Route 391	Lim. Notre-D-D-Lourde-de-Lorrainville p	2.06

NOTRE-DAME-DE-LOURDES-DE-LORRAINVILLE, P (8504000)

Feeder	00382-01-030-0-00-4	Route 382	Limit Duhamel-Ouest, sd	2.24
	00382-01-060-0-00-7	Route 382	Limit Lorrainville, vl	5.99
	00391-01-030-0-00-5	Route 391	Limit Béarn, sd	2.10

is replaced by

LORRAINVILLE, SD (8503700)

Feeder	00382-01-030-0-00-4	Route 382	Limit Duhamel-Ouest, sd	2.24
	00382-01-040-0-00-2	Route 382	Limit Notre-Dame-de-Lourdes-de-Lorrainville, p	1.63
	00382-01-050-0-00-9	Route 382	Intersection Route 391	0.54
	00382-01-060-0-00-7	Route 382	Limit Lorrainville, vl	5.99
	00391-01-030-0-00-5	Route 391	Limit Béarn, sd	2.10
	00391-01-040-0-00-3	Route 391	Limit Notre-Dame-de-Lourdes-de-Lorrainville, p	2.06

MAGOG, CT (4507500)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Provincial	00141-01-280-3-01-3-A	1 ramp	Intersection Route 141	0.06
Regional	00141-01-280-0-00-1	Route 141	Limit Orford ct	1.44

is replaced by

Regional	00141-01-280-0-00-1	Route 141	Limit Orford, ct	1.44
		1 ramp		0.06

Corrections to descriptions: (con't)

MASSON, V (8101000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Autoroute	00050-02-010-0-00-9	Autoroute 50 8 ramps	Limit Gatineau, v	9.04 4.87
Provincial	00148-04-071-0-00-3 00148-04-091-0-00-9	Route 148 Route 148	Limit Gatineau, v Intersection Route 309	9.23 6.01
Regional	00309-01-010-0-00-1	Route 309	Intersection Route 148	1.86
Feeder	28540-01-000-0-00-1	Chemin du Quai	North end of concrete footbridge	2.14

is replaced by

MASSON-ANGERS, V (8101000)

Autoroute	00050-02-010-0-00-9	Autoroute 50 8 ramps	Limit Gatineau, v	9.04 4.87
Provincial	00148-04-071-0-00-3 00148-04-091-0-00-9	Route 148 Route 148	Limit Gatineau, v Intersection Route 309	9.23 6.01
Regional	00309-01-010-0-00-1	Route 309	Intersection Route 148	1.86
Feeder	28540-01-000-0-00-1	Chemin du Quai	North end of concrete footbridge	2.10

MAYO, SD (8006500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	00315-01-030-0-00-4	Route 315	Limit L'Ange-Gardien, sd	10.89

is replaced by

Feeder	00315-01-030-0-00-4	Route 315	Limit L'Ange-Gardien, sd	10.82
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MCWATERS, SD (8605000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00117-09-093-0-00-1	Route 117	34 m east of ch. Brasseur	11.21

is replaced by

Provincial	00117-09-093-0-00-1	Route 117	34 metres east of chemin Brasseur	11.89
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MONTCALM, SD (7805500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	00364-02-030-0-00-0	Route 364	Limit Lac-des-Seize-Îles sd	2.34

is replaced by

Feeder	00364-02-030-0-00-0	Route 364	Limit Lac-des-Seize-Îles, sd	2.59
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Corrections to descriptions: (con't)

MONTEBELLO, VL (8001000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Regional	00323-01-010-0-00-2	Route 323	Int. with Rte 148	2.00

is replaced by

Regional	00323-01-010-0-00-2	Route 323	Intersection with Route 148	2.16
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MONTMAGNY, V (1805000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Provincial	00132-09-100-0-00-1	Route 132	Limit Berthier-sur-Mer, p.	7.93
Regional	00283-01-140-0-00-1	Route 283	Limit Notre-Dame-du-Rosaire, sd	7.04
	00283-01-150-0-00-8	Route 283	Intersection chemin du Rocher Noir	3.21
	00283-01-161-0-00-5	Route 283	Bridge on Aut. 20	0.35

is replaced by

Provincial	00132-09-100-0-00-1	Route 132	Limit Berthier-sur-Mer, p	7.92
Regional	00283-01-140-0-00-1	Route 283	Limit Notre-Dame-du-Rosaire, sd	7.02
	00283-01-150-0-00-8	Route 283	Intersection chemin du Rocher noir	3.25
	00283-01-161-0-00-5	Route 283	Bridge on Autoroute 20	0.30

MONTPELLIER, SD (8009000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Feeder	28010-01-000-0-00-5	Montée Lafontaine	Intersection Route 315	3.97

is replaced by

Feeder	28010-01-000-0-00-5	Montée Lafontaine	Intersection Route 315	4.13
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MURDOCHVILLE, V (0302500)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Regional	00198-01-080-0-00-3	Route 198	Limit La Rivière, ct	6.48
	00198-01-090-0-00-1	Route 198	Bridge on ruis. Porphyre	6.49

is replaced by

Regional	00198-01-080-0-00-3	Route 198	Limit La Rivière, ct	6.39
	00198-01-090-0-00-1	Route 198	Bridge on ruisseau Porphyre	6.23

NAMUR, SD (8011000)

Route class	Section identification	Name	Beginning of maintenance	Lenght in km
Regional	00323-01-061-0-00-0	Route 323	Limit Notre-Dame-de-la-Paix, p	3.62

is replaced by

Regional	00323-01-061-0-00-0	Route 323	Limit Notre-Dame-de-la-Paix, p	3.60
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Corrections to descriptions: (con't)

NEWPORT, SD (0204000)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Provincial	00132-17-190-0-00-5	Route 132	Limit Pabos-Mills, sd	11.82

Is replaced by

Provincial	00132-17-190-0-00-5	Route 132	Limit Pabos-Mills, sd	11.79
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NORMÉTAL, SD (8711500)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Feeder	00111-02-240-0-00-1	Route 111	Limit Clermont ct	12.05

Is replaced by

Regional	00111-02-240-0-00-1	Route 111	Limit Clermont, ct	12.05
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NOTRE-DAME-DU-LAC, V (1303500)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Provincial	00185-01-030-0-00-1	Route 185	Limit Dégelis, v	9.25
		2 ramps		0.25
	00185-01-040-0-00-9	Route 185	Intersection rue de l'Église	6.19
		2 ramps		0.20

Is replaced by

Provincial	00185-01-030-0-00-1	Route 185	Limit Dégelis, v	9.25
		2 ramps		0.32
	00185-01-040-0-00-9	Route 185	Intersection rue de l'Église	6.19
		2 ramps		0.27

NOTRE-DAME-DU-PORTAGE, P (1208000)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Provincial	00132-12-010-0-00-4	Route 132	Limit Saint-André, sd	11.18
		4 ramps		0.96

Is replaced by

Provincial	00132-12-010-0-00-4	Route 132 4 ramps	Limit Saint-André, sd	11.18 0.79
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PABOS, SD (0202500)

Route class	Section identification	Name	Beginning of maintenance	Length in km
Provincial	00132-17-160-0-00-1	Route 132	Limit Grande-Rivière, v	6.42

Is replaced by

Provincial	00132-17-160-0-00-1	Route 132	Limit Grande-Rivière, v	6.39
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Corrections to descriptions: (con't)

PABOS MILLS, SD (0203500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00132-17-180-0-00-7	Route 132	Limit Chandler, v	7.86
is replaced by				
Provincial	00132-17-180-0-00-7	Route 132	Limit Chandler, v	7.79

PERCÉ, V (0200500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00132-17-060-0-00-2	Route 132	Intersection chemin Bougainville	7.52
	00132-17-080-0-00-8	Route 132	Intersection N route Lemieux	3.95
	00132-17-100-0-00-4	Route 132	South int. Rte Lemieux	0.83
	00132-17-110-0-00-2	Route 132	Bridge on riv. de l'Anse à Beaufile	10.52
Feeder	99440-01-000-0-00-8	Route Lemieux	S Intersection Route 132	15.07
		1 ramp		0.18
is replaced by				
Provincial	00132-17-060-0-00-2	Route 132	Intersection chemin Bougainville	7.50
	00132-17-080-0-00-8	Route 132	North intersection route Lemieux	3.96
	00132-17-100-0-00-4	Route 132	South intersection route Lemieux	0.82
	00132-17-110-0-00-2	Route 132	Bridge on rivière de l'Anse à Beaufile	10.46
Feeder	99440-01-000-0-00-8	Route Lemieux	South intersection Route 132	15.07
		1 ramp		0.21

PETITE-VALLÉE, SD (0301500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00132-16-030-0-00-1	Route 132	Limit Grande-Vallée, sd	7.37
is replaced by				
Provincial	00132-16-030-0-00-1	Route 132	Limit Grande-Vallée, sd	7.40

RIPON, CT (8008000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00321-01-060-0-00-5	Route 321	Limit Saint-André-Avellin, p	0.44
is replaced by				
Regional	00321-01-060-0-00-5	Route 321	Limit Saint-André-Avellin, p	0.43

Corrections to descriptions: (con't)

RIVIÈRE-DU-LOUP, V (1207000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00132-12-041-0-00-7	Route 132	250 m south-east of Aut. 20	0.23
is replaced by				
Provincial	00132-12-041-0-00-7	Route 132	250 meters southeast of Autoroute 20	0.60

ROUSSEAU (BAIE-JAMES), NO (9906074)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	00111-02-250-0-00-8	Route 111	Limit Normétal sd	4.71
	00393-02-060-0-00-2	Route 393	Limit Clermont ct	3.20
	00393-02-070-0-00-0	Route 393	Intersection Route 111	6.64
	00393-02-080-0-00-8	Route 393	Intersection chemin des 4 ^e and 5 ^e Rangs	13.18
	20890-02-000-0-00-6	Route Val-St-Gilles-Villebois	Limit Val-St-Gilles sd	11.24
	21623-01-000-0-00-2	Feeder btwn Rte 111-393 Rg1 Rous	Intersection Route 111	0.34

is replaced by

ROUSSEAU (BAIE JAMES), NO (9906075)

Regional	00111-02-250-0-00-8	Route 111	Limit Normétal, sd	4.71
	00393-02-060-0-00-2	Route 393	Limit Clermont, ct	3.20
Feeder	00393-02-070-0-00-0	Route 393	Intersection Route 111	6.64
	00393-02-080-0-00-8	Route 393	Intersection chemin des 4 ^e and 5 ^e Rangs	13.18
	20890-02-000-0-00-6	Route Val-St-Gilles-Villebois	Limit Val-St-Gilles, sd	11.24
	21623-01-000-0-00-2	Feeder between Rte 111-393 Rg 1 Rouss	Intersection Route 111	0.34

ROUYN-NORANDA, V (8604000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00117-09-100-0-00-2	Route 117	Limit McWatters sd	2.02
is replaced by				
Provincial	00117-09-100-0-00-2	Route 117	Limit McWatters, sd	1.34

SAINT-ADALBERT, SD (1701500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00204-03-010-0-00-0	Route 204	Limit Sainte-Lucie-de-Beauregard sd	10.04
	00204-03-030-0-00-6	Route 204	Intersection route Thériault	5.92
is replaced by				
Regional	00204-03-010-0-00-0	Route 204	Limit Sainte-Lucie-de-Beauregard, sd	10.03
	00204-03-030-0-00-6	Route 204	Intersection route Thériault	5.91

Corrections to descriptions: (con't)

SAINT-ALEXANDRE-DES-LACS, P (0706500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Res. acc.	96782-01-000-0-00-6	Route Saint-Alexandre	Intersection chemin du lac Lavoie	6.04
Is replaced by				
Res. acc.	96782-01-000-0-00-6	Route Saint-Alexandre	Intersection chemin du lac Lavoie	6.15

SAINT-CHARLES-GARNIER, P (0901000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Res. acc.	94850-02-000-0-00-1	Route du Portage	Limit St-François-Xavier-des-Haute	4.82
Is replaced by				
Res. acc.	94850-02-000-0-00-1	Route du Portage	Limit Saint-François-Xavier-des-Hauteurs, p	4.85

SAINT-CLÉOPHAS, P (0709000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	95730-01-000-0-00-6	4 ^e et 5 ^e rang de l'Église	Intersection route 3 ^e au 4 ^e Rang	5.35
Is replaced by				
Feeder	95730-01-000-0-00-6	4 ^e et 5 ^e rang de l'Église	Intersection route 3 ^e et 4 ^e Rang	5.39

SAINT-EUGÈNE-DE-LADRIÈRE, P (1007500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Res. acc.	94590-02-000-0-00-3	Route de St-Guy	Limit Chenier ct	5.10
Is replaced by				
Res. acc.	94590-02-000-0-00-3	Route de Saint-Guy	Limit Chenier, ct	5.04

SAINT-GEORGES, V (2907500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00173-01-090-0-00-4	Route 173	Intersection Route 204 W	3.20
Regional	00204-01-110-0-00-3	Route 204	Limit Saint-Georges-Est p	1.16
Is replaced by				
Provincial	00173-01-090-0-00-4	Route 173 l ramp	Intersection Route 204 Ouest	3.20 0.20
Regional	00204-01-110-0-00-3	Route 204 l ramp	Limit Saint-Georges-Est, p	1.16 0.28

Corrections to descriptions: (con't)

SAINT-GEORGES-DE-CACOUNA, P (1206000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Autoroute	00020-08-100-0-00-0	Autoroute 20 4 ramps	Limit Saint-Georges-de-Cacouna, vl	7.28 3.01
Is replaced by				
Autoroute	00020-08-100-0-00-0	Autoroute 20 5 ramps	Limit Saint-Georges-de-Cacouna, vl	7.28 3.10

SAINT-HONORÉ, SD (1309000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00185-01-090-0-00-8	Route 185 3 ramps	Limit St-Louis-du-Ha! Ha!, p	6.07 0.78
Is replaced by				
Provincial	00185-01-090-0-00-8	Route 185 3 ramps	Limit Saint-Louis-du-Ha! Ha!, p	6.07 1.00

SAINT-JACQUES-DE-DUPUY, SD (8708500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	00111-02-210-0-00-7 00111-02-220-0-00-5	Route 111 Route 111	Limit La Sarre v Intersection chemin des 1 ^{er} et 10 ^e rangs	10.56 4.98
Is replaced by				
Regional	00111-02-210-0-00-7 00111-02-220-0-00-5	Route 111 Route 111	Limit La Sarre, v Intersection chemin des 1 ^{er} et 10 ^e rangs	10.56 4.98

SAINT-JACQUES-LE-MAJEUR-DE-CAUSAPSCAL, P (0702000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Res. acc.	95490-02-000-0-00-5	Deuxième rang	Limit Causapscal v	3.20
Is replaced by				
Res. acc.	95490-02-000-0-00-5	Deuxième rang	Limit Causapscal, v	3.25

SAINT-JEAN-DE-LA-LANDE, SD (1301000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	93332-03-000-0-00-9	Huitième and Neuvième Rang	New Brunswick Québec border	0.43
Is replaced by				
Feeder	93332-03-000-0-00-9	Huitième and Neuvième Rang	Intersection route du Lac-Baker	0.43

Corrections to descriptions: (con't)

SAINT-JEAN-PORT-JOLI, SD (1707000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00204-03-120-0-00-7	Route 204	Limit Saint-Aubert, sd	2.48
	00204-03-130-0-00-5	Route 204	Bridge on Aut. 20	2.82

Is replaced by

Regional	00204-03-120-0-00-7	Route 204	Limit Saint-Aubert, sd	2.43
	00204-03-130-0-00-5	Route 204	Bridge on Autoroute 20	2.87

SAINT-LÉON-LE-GRAND, P (0703000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Res. acc.	95588-01-000-0-00-8	Rang de l'Église	3.99 km east of Route 195	4.00

Is replaced by

Res. acc.	95588-01-000-0-00-8	Rang de l'Église	3.99 km east of Route 195	4.25
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SAINT-LOUIS-DU-HA! HA! (1308000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00185-01-080-0-00-0	Route 185 3 ramps	Limit Cabano, v	12.52 0.56

Is replaced by

Provincial	00185-01-080-0-00-0	Route 185 3 ramps	Limit Cabano, v	12.52 0.66
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SAINT-LUC-DE-VINCENNES, SD (3703500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00359-01-030-0-00-2	Route 359	Limit Champlain, sd	8.01

Is replaced by

Regional	00359-01-030-0-00-2	Route 359	Limit Champlain, sd	8.04
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SAINT-NARCISSE-DE-RIMOUSKI, P (1001500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	94760-01-000-0-00-4	Chemin Duchénier	Intersection Route 232	4.81

Is replaced by

Feeder	94760-01-000-0-00-4	Chemin Duchénier	Intersection Route 232	4.79
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Corrections to descriptions: (con't)

SAINT-PAUL-DE-MONTMINY, SD (1803000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	00216-04-070-0-00-9	Route 216	Intersection Route 283	3.28
Is replaced by				
Feeder	00216-04-070-0-00-9	Route 216	Intersection Route 283	3.27

SAINT-PROSPER, P (3701000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	39476-06-000-0-00-4	Route St-Augustin	Limit Sainte-Geneviève-de-Batiscan	0.55
Is replaced by				
Feeder	39476-06-000-0-00-4	Route St-Augustin	Limit Sainte-Geneviève-de-Batiscan, p	0.57

SAINT-ROCH-DE-MÉKINAC, P (3504500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00155-03-120-0-00-1	Route 155	Intersection Route 159	8.54
Is replaced by				
Provincial	00155-03-120-0-00-1	Route 155 1 ramp	Intersection Route 159	8.54 0.22

SAINT-ROCH-DES-AULNAIES, P (1706500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Provincial	00132-10-080-0-00-3	Route 132	Bridge on Autoroute 20	3.84
Is replaced by				
Provincial	00132-10-080-0-00-3	Route 132	Bridge on Autoroute 20	3.82

SAINT-STANISLAS, SD (3701500)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Regional	00159-01-051-0-00-0	Route 159	Limit Saint-Prospér, p	2.58
	00159-01-070-0-00-7	Route 159	South inters. Rte 352	0.72
	00159-01-081-0-00-4	Route 159	North inters. Rte 352	6.82
Feeder	00352-01-111-0-00-9	Route 352	Intersection Route 159 N	8.04
Is replaced by				
Regional	00159-01-051-0-00-0	Route 159	Limit Saint-Prospér, p	2.59
	00159-01-070-0-00-7	Route 159	South intersection Route 352	0.73
	00159-01-081-0-00-4	Route 159	North intersection Route 352	6.83
Feeder	00352-01-111-0-00-9	Route 352	Intersection Route 159 nord	7.99

Corrections to descriptions: (con't)

SAINTE-BRIGITTE-DES-SAULTS, P (4908500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	78570-01-000-0-00-7	Rue Princ., Rg St-Édouard et 9 ^e Rg	Intersection rang Saint-Patrice	6.07
Is replaced by				
Feeder	78570-01-000-0-00-7	Rue Princ., Rg St-Édouard et 9 ^e Rg	Intersection rang Saint-Patrice	5.80

SAINTE-GENEVIÈVE-DE-BATISCAN, P (3702000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	00361-01-021-0-00-9	Route 361	Limit Batiscan, sd	0.82
Is replaced by				
Feeder	00361-01-021-0-00-9	Route 361	Limit Batiscan, sd	0.67

SAINTE-IRÈNE, P (0704000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	95620-01-000-0-00-9	Route Amqui à Sainte-Irène	Bridge on ruis. Pelletier	7.39
	95680-01-000-0-00-3	Route Val d'Irène	26 m west of ruis. à Personne	3.80
Is replaced by				
Feeder	95620-01-000-0-00-9	Route Amqui à Sainte-Irène	Bridge on ruisseau Pelletier	7.29
	95490-02-000-0-00-5	Route Val d'Irène	26 m west of ruisseau à Personne	3.74

SAINTE-THÉRÈSE-DE-GASPÉ, SD (0201000)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00132-17-120-0-00-0	Route 132	Limit Percé, v	4.80
Is replaced by				
Provincial	00132-17-120-0-00-0	Route 132	Limit Percé, v	4.74

SEIGNEURIE DE L'ANSE DE L'ÉTANG, NO (0390209)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00132-16-050-0-00-6	Route 132	Limit Cloridorme, ct	8.07
Is replaced by				
Provincial	00132-16-050-0-00-6	Route 132	Limit Cloridorme, ct	8.06

Corrections to descriptions: (con't)

SHEFFORD, CT (4703500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght In km
Autoroute	00010-02-191-0-00-4	Autoroute 10 9 ramps	Limit Bromont, v	6.99 5.16
Is replaced by				
Autoroute	00010-02-191-0-00-4	Autoroute 10 9 ramps	Limit Bromont, v	6.99 5.46

STONEHAM-ET-TEWKESBURY, CU (2203500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Provincial	00175-02-230-0-00-8	Route 175	Intersection Route 371	6.37
Feeder	00371-01-130-0-00-6	Route 371	Intersection rue Plante	3.99
Is replaced by				
Provincial	00175-02-230-0-00-8	Route 175	End of Autoroute 73	5.72
Feeder	00371-01-130-0-00-6	Route 371	Intersection rue Plante	4.27

TASCHEREAU, SD (8704500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	20780-01-000-0-00-1	Chemin du Nord	Intersection Route 111	5.36
Is replaced by				
Feeder	20780-01-000-0-00-1	Chemin du Nord	Intersection Route 111	5.14

VAL-DES-MONTS, SD (8201500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	25554-01-000-0-00-5	Chemin des Voyageurs	Intersection Route 307	1.96
Is replaced by				
Feeder	25554-01-000-0-00-5	Chemin des Voyageurs	Intersection Route 307	1.99

VAL-SAINT-GILLES, SD (8710500)

Route class	Section Identification	Name	Beginning of maintenance	Lenght in km
Feeder	00393-02-040-0-00-7	Route 393	Limit Clermont ct	6.44
Is replaced by				
Régionale	00393-02-040-0-00-7	Route 393	Limit Clermont, ct	6.44

Corrections to descriptions: (con't)

WENTWORTH-NORD, SD (7706000)

Route class	Section Identification	Name	Beginning of maintenance	Length in km
Feeder	29593-01-000-0-00-9	Route Principale	Intersection chemin Spotz	13.76
Is replaced by				
Feeder	29593-01-000-0-00-9	Route Principale	Intersection chemin Spotz	13.57

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Gouvernement du Québec

O.C. 74-95, 18 January 1995

An Act respecting roads
(R.S.Q., c. V-9)

Complex structure bridges that remain under the management of the Minister of Transport

WHEREAS the Act respecting roads (R.S.Q., c. V-9) was assented to on 18 December 1992;

WHEREAS under section 49 of the Act, the Minister of Transport shall remain responsible for the management of complex structure bridges, as determined by government order, until the date fixed in the order;

WHEREAS Orders in Council 294-93 dated 3 March 1993, 1609-93 dated 17 November 1993 and 1294-94 dated 17 August 1994 determined the complex structure bridges that remain under the management of the Minister of Transport until 1 April 1997, even if they are part of a road under the management of a municipality;

WHEREAS it is expedient to amend the Schedules to those Orders in Council in order to delete a bridge that, as a result of work, is no longer a complex structure bridge and to correct the descriptions of certain bridges;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport:

THAT the Schedules to Orders in Council 294-93 dated 3 March 1993, 1609-93 dated 17 November 1993 and 1294-94 dated 17 August 1994, concerning the management of complex structure bridges, be amended by deleting a bridge and by correcting the descriptions of certain complex structure bridges listed in the Schedule to this Order in Council;

THAT this Order in Council have effect from the day of its publication in the *Gazette officielle du Québec*.

LOUIS BERNARD,
Clerk of the Conseil exécutif

SCHEDULE**ORDER IN COUNCIL CONCERNING COMPLEX STRUCTURE BRIDGES THAT REMAIN UNDER THE MANAGEMENT OF THE MINISTER OF TRANSPORT****DELETION**

Municipality (name, status, geographical code)	Bridge number	Route name	Obstacle
Sainte-Anne-des-Plaines, V (7305000)	7640	Rang Lepage (Pont White)	Rivière Mascouche

CORRECTIONS TO DESCRIPTIONS

Municipality (name, status, geographical code)	Bridge number	Route name	Obstacle
Saint-Jean-de-Matha, P (6201500)	3306	Chemin Belle-Montagne	Rivière Noire

is replaced by

Saint-Jean-de-Matha, SD (6201500)	3306	Chemin Belle-Montagne	Rivière Noire
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Saint-Raphaël, P (1908500)	1068	Route Robert	Rivière Bras Saint-Michel
Saint-Raphaël, P (1908500)	1073*	Montée du Sault	Rivière Bras Saint-Michel

is replaced by

Saint-Raphaël, SD (1908200)	1068	Route Robert	Rivière Bras Saint-Michel
Saint-Raphaël, SD (1908200)	1073*	Montée du Sault	Rivière Bras Saint-Michel

Saint-Vallier, P (1912000)	1073*	Montée du Sault	Rivière Bras Saint-Michel
Saint-Vallier, P (1912000)	1075	Chemin Lemieux	Rivière des Mères

is replaced by

Saint-Vallier, sd (1911700)	1073*	Montée du Sault	Rivière Bras Saint-Michel
Saint-Vallier, sd (1911700)	1075	Chemin Lemieux	Rivière des Mères

* common bridge (the bridge also appears in another municipality in the list)



Erratum

Draft Regulation

An Act respecting labour relations, vocational training and manpower management in the construction industry
(R.S.Q., c. R-20)

Construction Decree

Gazette officielle du Québec, December 20, 1994,
Vol. 126, n° 51A, page 4549A.

The acronym of the Centrale des syndicats démocratiques appearing on the eighth line of the first paragraph should have been read: "(CSD)" in lieu of "(CSQ)".

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O.C. 1817-94, 21 December 1994

An Act respecting labour relations, vocational training and manpower management in the construction industry
(R.S.Q., c. R-20)

Construction Decree

Gazette officielle du Québec, December 28, 1994,
Vol. 126, n° 53, page 4704.

The acronym of the Centrale des syndicats démocratiques appearing on the seventh line of the second paragraph of the second column should have been read: "(CSD)" in lieu of "(CSQ)".

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Abbreviations: A: Abrogated, N: New, M: Modified

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