



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-THIRD LEGISLATURE

Bill 48

An Act to amend the Chartered Accountants Act

Introduction

1988

**Introduced by
Mr Claude Ryan
Minister responsible for the administration of laws respecting
professions**

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EXPLANATORY NOTES

The object of this bill is to render representation within the Bureau of the Ordre des comptables agréés more adequate by increasing the number of elected directors from 20 to 24.

In addition, the bill provides for the establishment of a fund for the advancement of accounting and related sciences, the training of aspiring members of the profession and the professional development of the members of the Order.

Moreover, the bill proposes that reciprocity privileges as to titles and initials already granted or reserved to members of a corporation of chartered accountants of another province be extended to all of Canada.

Finally, the bill establishes uniformity between the qualifications required of the directors of the Bureau under the Chartered Accountants Act and those required by the Professional Code and, also for purposes of consistency with the Code, it changes the title of the executive director of the Order to that of secretary general of the Order.

Bill 48

An Act to amend the Chartered Accountants Act

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 5 of the Chartered Accountants Act (R.S.Q., chapter C-48) is amended

(1) by replacing the word “twenty” in the second line of the first paragraph by the word “twenty-four”;

(2) by striking out the second paragraph.

2. Section 10 of the said Act is amended

(1) by replacing the words “chartered accountants” in the second and third lines of paragraph *c* by the words “their benefit”;

(2) by replacing the words “chartered accountants” in the second line of paragraph *d* by the words “members of the Order” and by adding the words “of Lower Canada” after the word “Code” in the third line of the same paragraph;

(3) by adding, after paragraph *d*, the following paragraph:

“(e) establish and administer a fund for the advancement of accounting and related sciences, the training of candidates for the practice of the profession and the professional development of the members of the Order, the assets of which shall be invested in accordance with article 981o of the Civil Code of Lower Canada.”

3. The heading of Division IV of the said Act is amended by replacing the words “EXECUTIVE DIRECTOR” by the words “SECRETARY GENERAL”.

4. Sections 12 and 13 of the said Act are repealed.

5. Section 14 of the said Act is amended by replacing the words “The executive director shall perform the duties provided for” in the first line of the first paragraph by the words “The secretary general of the Order is appointed by the Bureau; he shall perform the duties assigned to the secretary of a corporation”.

6. Section 15 of the said Act is repealed.

7. Section 16 of the said Act is amended by replacing the words “executive director” in the second line by the words “secretary general”.

8. Section 21 of the said Act is amended

(1) by inserting the words “or of a territory of Canada” after the word “province” in the second line of that which precedes subparagraph *a* of the first paragraph;

(2) by adding the words “or of a territory of Canada” after the word “province” in the third line of subparagraph *b* of the first paragraph;

(3) by inserting the words “or territory of Canada” after the word “province” in the second line of the second paragraph.

9. Section 25 of the said Act is amended by adding the words “or of a territory of Canada” after the word “province” in the sixth line.

10. Section 36 of the said Act is amended by replacing the words “executive director” in the first line by the words “secretary general”.

11. This Act comes into force on (*insert here the date of assent to this Act*), except paragraph 1 of section 1, which will come into force on the date fixed by the Government.