

1989, chapter 25
**AN ACT TO AMEND THE CHARTERED
ACCOUNTANTS ACT**

Bill 48

Introduced by Mr Pierre Fortier, Minister responsible for the administration of legislation respecting the professions

Introduced 27 October 1988

Passage in principle 6 April 1989

Passage 21 June 1989

Assented to 22 June 1989

Coming into force: 22 June 1989, except paragraph 1 of section 1, which will come into force on the date fixed by the Government

Act amended:

Chartered Accountants Act (R.S.Q., chapter C-48)





CHAPTER 25

An Act to amend the Chartered Accountants Act

[Assented to 22 June 1989]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. C-48,
s. 5, am.

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.

c. C-48,
s. 10, am.

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 9810 of the Civil Code of Lower Canada.”

c. C-48,
heading,
am.

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

c. C-48,
ss. 12
and 13,
repealed
c. C-48,
s. 14, am.

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 Sections 12 and 13 of the said Act are repealed.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 the corporation”.

c. C-48,
s. 15,
repealed

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 Section 15 of the said Act is repealed.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”.

c. C-48,
s. 16, am.

8. Section 21 of the said Act is amended

c. C-48,
s. 21, am.

(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.

c. C-48,
s. 25, am.

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.

c. C-48,
s. 36, am.

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

Coming into
force

11. This Act comes into force on 22 June 1989, except paragraph 1 of section 1, which will come into force on the date fixed by the Government.